COBBETT'S WEEKLY POLITICAL REGISTER.

Vol. VII. No. 16.] LONDON, SATURDAY, APRIL 20, 1805. [Price 1Od.

Mr. Burke's advice to Mr. Dundas at the time that the bill for the reform of the Navy Pay-office had just been announced.——"If I were worthy to suggest any line of prudence to that right honourable gentleman, I would tell him, that the way to avoid suspicion in the settlement of pecuniary transactions, in "which great frauds have been very strongly presumed, is, to attend to these few plain principles: Not to "proceed in the dark; but to act with as much publicity as possible. To be religious in following the rules "prescribed in the commission under which we act. And lastly, and above all, not to be fond of straining constructions, to draw to ourselves the management of a trust in its nature invidious and obnoxious "to suspicion, where the plainest letter of the law does not compel it. If these few plain rules are observed, "no corruption ought to be suspected; if any of them are violated, suspicion will attach in proportion. If "all of them are violated, a corrupt motive of some kind or other will not only be suspected, but must be "violently presumed."——Burke's Speech on the Nabob of Arcot's debts, Feb. 28th 1785.

PARLIAMENTARY CENSURE
OF
LORD VISCOUNT MELVILLE.

(*Concluded from p. 578.*)

In resuming this subject, it is proper first to notice the sequel of the parliamentary proceedings relative to it. When the House of Commons, on the evening of Wednesday, the 10th instant, after having agreed to the motion for the whole House's waiting on His Majesty with the Resolutions of Censure, it was by no means certain, that the King, being then at Windsor, could be at St James's the next day, and the following day was Good Friday. It was agreed, therefore, that, if the King came to St. James's on Thursday, Mr. Whitbread and others should be informed of it by 12 o'clock in the day; and, that, if the King did not come, they were to conclude, that another day would be appointed for carrying up the address. They received *no information whatever* upon the subject; and, early in the afternoon Mr. Whitbread, and, indeed, almost every one who was going out of town for the holidays, went off. Thus, at four o'clock in the afternoon, the House, the moment it met, was taken by surprise with a notification, that the King was then waiting to receive their address. About 30 or 40 members, who resided near the House, or who had happened to hear of the King's coming to St. James's, were dressed ready to accompany the Speaker. The procession, on its way to St. James's was met by several members of the House, who, indignant at the trick that had been played them, resolved to avail themselves of their privilege of attending the Speaker and entering the royal presence in whatever dress they happened to be; and thus His Majesty, for the first time in his reign, saw himself, sitting on his throne, surrounded by persons in dirty boots!——The resolutions having been read by the Speaker, His Majesty made the following answer. "I am always happy to "receive any communication from the "House of Commons; and I am fully sensible of the importance of the subject "matter of the resolutions which they have "now presented to me."——Considering this to be, and, indeed, knowing it to be, not only in form but in substance, the answer of the ministers, Pitt, Addington, and others, we ought not to be at all suprised at its *coldness*. The anxious desire which our gracious Sovereign has always entertained to alleviate the burdens of his people, and to prevent their earnings from being swallowed up by cormorant peculators, is well known. That His Majesty greatly disapproves of that conduct, which the House of Commons have stigmatized as "a gross "violation of the law and a high breach of "duty," no one can doubt; and, therefore, if the answer was cold, the coldness ought to be, and must be ascribed solely to the ministers; and, it is hardly possible to find words, wherewith to express a suitable degree of indignation at the conduct of those hirelings of the press, who have the impudence to endeavour to make His Majesty a party with Lord Melville, by representing that he has written a most friendly and affectionate letter to that censured and disgraced person. This is, too, observe, that faction, who assume exclusively the appellation of "King's *friends*."——Coming now to those points of the subject, which remain to be discussed, that which first presents itself here, and which is the FOURTH, according to the order proposed in p. 552, relates to *the actual pecuniary loss to the public from the misconduct of Lord Melville*. The loss arising from Jellicoe's defalcation was before attributed to this misconduct in his superior, and, upon that part of the subject I have nothing to add, every one, who has written upon it, appearing to have nothing to say by way of contradiction. Mr. Pitt, upon the question of *loss*, declared that none had

taken place. "The hon. gent." said he, "has endeavoured to mislead the public, "by endeavouring to circulate the notion, "that great additions have been made to "the public burdens, in consequence of the "withdrawing of the money from the Bank; "when no such additions have, in the "smallest degree, taken place; for, he "knows that *not a shilling has been lost to* "*the public*; that no allegation of such loss "has been mentioned in the report; and "that, in fact, *no mischief whatever* has re-"sulted from this transaction." If such a declaration had been made by an ignorant person, by a person unacquainted with the nature and effect of the operations alluded to, one might have excused it; but, in a chancellor of the exchequer, it is impossible to excuse it. I have before mentioned the actual loss to the public, and the consequent addition to the public burdens, arising from delay in the payment of bills of exchange, drawn upon and excepted by, the different offices under the superintendence of the Treasurer of the Navy; and, that such delay took place upon bills to a very great amount, and for a series of years, was rendered indubitable by the proceedings in parliament, on the motion of Mr. ROBSON, in the month of March 1802. But, say the partisans of Lord Melville and Mr. Pitt, this delay did not arise from Lord Melville's violation of the law. It arose from the misconduct of the clerks in the different branches under him. To this I answer, that supposing the delay to have been occasioned by, and for the profit of, those clerks; supposing Lord Melville and Trotter to have paid the money to those clerks punctually, and the clerks to have unduly with-held it from the holders of acceptances; supposing this to have been the case, have we not a right to attribute this unjustifiable conduct on the part of the clerks to the knowledge which they had of Lord Melville's and Trotter's conduct; to their participation in the *secret*, and to the temptation to follow the *example*, of their superiors? But, I must beg the reader to stop here, and to read over carefully the interesting debates upon Mr. ROBSON's statement, which debates ought to be considered, in my opinion, one of the most valuable set of documents now extant. There he will find, that Mr. Addington, the then prime minister, who had, on the 4th of March, 1802, represented the circumstance of a government bill being dishonoured at a public office, as a most grave and serious matter, and the statement of it as something, if not proved, deserving of the *censure of the House*; he will find, that the same prime minister, who, on the 4th of March, held this language, came on the 9th of March, and admitted, that the circumstance was *nothing novel*; that it was part of an extensive practice, which had been followed *for many years*; and, in this latter admission he was joined by Mr. Vansittart, one of the then secretaries of the treasury, and by Mr. Bragge, the then treasurer of the navy, under whom, be it observed, Mr. Trotter had been, from the preceding month of November, permitted to continue in "grossly violating the law!" It is this *sudden change of opinion* to which I am solicitous to draw the attention of the reader; because it will serve to account, in some measure, for the recent conduct of the members of the TINMAN MINISTRY, an appellation which I make use of as alluding to the most memorable, and certainly the most praise-worthy act, of Mr. Addington's administration. When Mr. Robson first mentioned the circumstance of the unpaid bill, Mr. Addington insisted, that he was bound to prove his words, to name the day when he would bring the matter forward, or the House ought to censure him; that the matter was grave and serious, that the *credit of the country* re-required an explanation, and that it would be a miserable use of the forms of the house to say that proof could not be demanded. Well: Mr. Robson did name a day; on the 9th he came with his proof; he made a motion for the papers to enable him to prosecute an inquiry. And, what did Mr. Addington do? Why, he *admitted the fact*; admitted that it was part of a practice which had *continued for years*; but said it was *a farce* to say, that it would injure the credit of the country; and refused the papers by a motion of the previous question! * Now, *whence* did Mr. Addington, Mr. Vansittart, and Mr. Bragge, derive these new lights? Was it from their *predecessors in office*? That was the natural source; and, if I am rightly informed, it was the real source. I have heard, and I believe my information to be perfectly correct, that, the day previous to Mr. Robson's motion of the 9th, there was a meeting of Mr. Addington, Mr. Vansittart and Mr. Bragge, and Mr. Pitt, old George Rose and Lord Melville (then Mr. Dundas), at which meeting the new lights were communicated, and where it was settled, that the previous question should be moved upon Mr. Robson's intended motion. These facts will be best ascer-

* I beg the reader to peruse the whole of this debate in Debrett's collection.

tained when the Commissioners come to examine those *bill-books*, which Mr. Robson could not get at. But, in the meantime, there can be no doubt at all, that such a practice could not have so extensively existed, for so many years, without the knowledge of the Treasurer of the Navy; and, I think it will be impossible to account for his having connived at a practice so evidently injurious to the public, from any other motive than that of keeping all silent upon the subject of his own gross violation of the law. It is not immaterial to observe, too, that when I made complaint at the Victualling Office (or rather my clerk for me) of my bill (mentioned in p. 507) not being paid; and asked the reason why it was not paid; the answer was, that *there was no money*, and that we must go *to the Treasurer* to know the reason. The *loss* and injury that must arise to the public from such a practice is too evident to be insisted on. At the very least, the amount of the loss must have been equal to the interest of the bills from the day they became *due* till the day they were *paid*. But, it must have been much greater; for, the grand evil was, that it was quite uncertain *when* the payment would take place. No man in trade could rely upon having the amount on any particular day. His credit might be blasted, and himself become a bankrupt, while the government held his accepted bills to more than the amount of all his engagements. Sir William Curtis was brought to say, that *he* would rather take such bills than any other. There might be a particular reason for this; but, could that reason exist generally? Mr. Addington, in the last part of the debates, said, that the circumstance brought forward by Mr. Robson, so far from being a proof of the insolvency of government, was a proof of the *reverse*; for the bills not being *at a discount*, under such circumstances, showed the government's solidity! He did, indeed, say, that the practice was not to be *applauded*; but, he ascribed it to "the *advantageous arrange-* "*ments*" in the Navy Treasurer's Office. After all, however, he promised, that "it "should *never happen again*." And, if I am rightly informed, all the unpaid acceptances at Somerset House were ordered to be paid off the day previous to Mr. Robson's motion; and, it can, I believe, be proved, that some persons, who had before been dancing attendance at that famous palace, had the amount of their bills sent to them, late in the evening, at their own houses! All this clearly shows, that Mr. Robson's motion was possessed of terrors. And, though Mr. Wilberforce was so ready to declare it to be *not worthy of the least attention*, most people will, I imagine, think it now quite proper to inquire into the origin, the duration, and the extent of the scandalous abuse, to which it related; and, if such inquiry takes place, I am fully persuaded, that it will be easily ascertained, that, from this cause alone, the public has, notwithstanding the assertion of Mr. Pitt, experienced an *actual loss* of many millions sterling.*——That gentlemen told the House of Commons, that the report had alleged no public loss to have arisen from Lord Melville's violation of the law; but, if the reader will use his own eyes (and it is pretty nearly time so to do), he will find, by referring to this same report, in the Register, pp. 469 and 470, that the Commissioners positively say, that the public service might have been carried on with *smaller balances* in the hands of the Treasurer of the Navy. Indeed, is it not evident, that all the sums that Trotter was advancing to Lord Melville, as well for pretended public as for real private uses; all the money employed in Jellicoe's cast-iron speculation; all the sums fingered by the "bonnie Mark Sprott;" all the sums vested in Exchequer bills,

* The loss to the public will be found to have accrued in the way of additional amount in the *prices* of articles supplied to, and of work performed for, the navy. That amount must be a matter of computation after the extent of the delays in payment is clearly ascertained, which latter may very easily be done. Because, though the bill-books, or other records, in the several branches under the Treasurer, may not specify the date of the actual payments; yet, such specification will always be found in the books of those individuals who have finally received payment of the bills.——The questions, then, will be: did the Lords of the Treasury and the Treasurer or Treasurers of the Navy *know* of these delays, which had continued for so many years previous to Mr. Robson's motion? And did Mr. Addington and Mr. Bragge, when they were, at last, informed of them, *discharge*, or *otherwise punish*, all, or any of, the persons from whose misconduct such delays had arisen? For, as there were *always great balances of the public money in the Treasurer's hands*, there must, at the time of the discovery, have been criminality *somewhere*.——This is a part of the abuses easily sifted to the bottom, and it is one upon which the public are extremely anxious to obtain satisfaction.

navy-bills, and in India and other stock; all the sums employed in discounting private bills; and, though last not least, perhaps, all the money vested in American stock, of which the bank of the United States was authorized to receive the dividends: is it not evident, that the aggregate of all these sums, whatever it might be at any one time, might have remained undrawn from the Exchequer; and that the Lords of the Treasury might, of course, have suffered it to remain in the pockets of the people? To know the amount of the actual loss to the public in this way, the first thing to do, is to ascertain the average unnecessary balance in the hands of the Treasurer, and then reckon the amount of the compound interest on it at the end of Mr. Dundas's Treasurership, which will, probably, be found to amount to two or three hundred thousands of pounds. —— The injury to trade in withdrawing from the Bank of England the means of discounting private bills has already been noticed. This, however, cannot be reckoned if we take the other mode of stating the loss to the public; but, the injury arising from the works of Mark Sprott and Mr. Trotter is not included in the loss of the use of money above-stated; for, whoever considers the nation as the owner of the funds, and as an ever-needy borrower, will easily conceive, that, by withdrawing or withholding the amount of taxes from the public service, you are enabled to create those fluctuations of which you yourself may profit, and which produce infinite injury to the public. And, as Mr. Pitt understood all these matters perfectly well, to what can one possibly ascribe his assertion, that Lord Melville's violation of the law had produced no addition to the public burdens; that, in consequence of it, "*not one shilling* had been "*lost* to the public; and that *no mischief* "*whatever* had resulted from it?" To what motive, again I ask, can this assertion possibly be ascribed? No mischief! Not a hundreth part of the mischief is, perhaps, yet, clearly perceived. As far as we have gone, we have seen mischief at every step. We have seen a defalcation of Jellicoe's, arising principally from Lord Melville's remissness, cleared off by a writ of privy seal, at the recommendation of Mr. Pitt; we have seen a person detected of *fraud* retained in his place, a place of trust and emolument; we have seen bills of exchange in great numbers unpaid when due, to the evident discredit of the government and loss of the public; and, could we get at the bottom of the "bonnie Mark Sprott's" transactions, could we sift into the history of contracts, could we see through the whole of the dark proceedings, is it likely that we should find nothing more to excite our resentment? Where we see a black face, we expect not to find a bosom of snow. Where we have flushed nothing but birds of prey upon the out-skirts, we can hardly hope that cover is inhabited by doves. ——Of the fact of *Lord Melville's participation with Trotter*, which forms the FIFTH point to be examined, enough, as far as relates to the evidence, sworn and unsworn, of these gentlemen, has already been said. There are, however, two or three circumstances, that must not be overlooked. First: we find Lord Melville taking Trotter for his paymaster and deputy almost immediately after the passing of the act of 25th Geo. III. c. 31; that is, in 1785. In a very short time after that, he gives his consent to Trotter's withdrawing the money from the bank and placing it at his private banker's. Of the pretext for this we have heard enough; but, if the parties had not regarded it as something *clandestine*, how came Trotter, when *first* examined, to pretend *not to know* the cause of the deficiencies at the Bank? If the profiting from the use of the money was, as Lord Melville wished to represent it, a sort of compensation to Trotter for his services, how came Trotter to think of disguising the fact of such use having been made by him? Lord Melville must have known the *value* of this application of the public money; and, if he was not a sharer, let me ask, if it was likely that he would have connived at the practice *merely for the sake of Trotter?* Does any one believe, that, being acquainted with the value of this office, thus garnished, he would not have put some person of his own family into it, if it had afforded no advantage to himself? We have no where seen his lordship remiss in this respect. The grants he has recently obtained pretty clearly show that he has not been inattentive to his own pecuniary interests; and, the application made by him to have his salary of Treasurer of the Navy made up completely to four thousand pounds, clear of all deductions, by no means argues a disposition, such as that which we must impute to him, before we can believe, that he would grossly violate a law for the sake of enriching an utter stranger to his blood. Such a supposition is perfectly absurd.——Mr. Whitbread noticed the strongly corroborating circumstance of Lord Melville's continuing, for so many years, and under all the changes of circumstances that took place during those

years, to cling to the office of treasurer of the navy. That was his favourite office. He became president of the board of controul; but he still continued treasurer of the navy. Afterwards he became secretary of state for the home department; yet, these two great and high offices did not make him quit that of his early political life. The home department was changed for the secretaryship of the war department; but, he rather chose to perform the duties of this latter *without a salary* than leave his office of treasurer of the navy, though the salary attached to each office was exactly the *same in amount*, and, though, by quitting the navy treasurership, there would have been a good thing to give to a cousin or a friend; this being, at the same time, an object not beneath the attention of the minister, who must have been very well disposed so to bestow the said salary of 4,000l. a year, as to make it conducive to the "strengthening "of His Majesty's government." This is, indeed, a most remarkable circumstance; and, when one views it in conjunction with others, it is impossible to account for his lordship's partiality in any other way, than by supposing that the treasurership of the navy yielded *more* than 4,000l. a year. The praise, too, the great credit for public spirit, thus unjustly obtained, is not to be overlooked. It was advantageous to Mr. Dundas while it was injurious to all other men in public offices, that he should thus, like Washington, have the reputation of serving the country for nothing in one of his most laborious offices, while, like that same Washington, he actually received more than the compensation intended by the law.—— But the total absence of all *reproach* against Trotter, from the mouth of Lord Melville and his friends, is, with me, a still stronger circumstance. Trotter it was, who was his first *accuser*. Being asked if Lord Melville shared with him, he could not, or he would not, say NO. If Lord Melville had not been conscious of having shared would he not have hunted Trotter to the end of the earth but he would have had vengeance on him? "The *confusion* of Trotter's ac- "counts!" But, this confusion was a thing to *censure*, then; it was a thing to *reproach* Trotter with; it was a thing almost to kill him for! Yet, not a word, from Lord Melville or Mr. Pitt, even of anger against Trotter. Nay, after this confusion is discovered; after it is discovered, that Trotter has refused to deny that Lord Melville shared with him in the gains; after all this, Mr. Trotter is kept in his office under Mr. Canning! Mr. Canning declared to God, that he *never saw* Trotter, till after he himself became treasurer. Never saw him before! What in all the world, then, could have induced Mr. Canning to take Trotter to his bosom? Was it because Trotter had kept his accounts in such a clear and satisfactory manner? Was it because Mr. Trotter understood *the ways* of the office? No: for those ways had been dammed up during the treasurership of Mr. Tierney. Was it because Mr. Trotter wanted 800l. a year; and because Mr. Canning could find no needy relation or subaltern young friend that would accept of such a sum? No: and it is impossible to ascribe the appointment to any cause other than that of the influence of Lord Melville; and this, too, observe, just at the time that Trotter was refusing to deny that his lordship had participated with him! Suppose (for I am not quite certain as to the exact week or two) that the appointment took place previous to this refusal on the part of Trotter; yet, Mr. Canning must have been acquainted with the circumstance some time in June; and, does any one believe, that a hint from Lord Melville would not have produced Trotter's dismission? But, as if it were resolved to finish a circumstance almost as strong as proof positive, Mr. Canning keeps Trotter in office to the last moment, though he had read the evidence wherein Trotter acknowledged his guilt. He must have foreseen the effect which has now been produced by such conduct; yet, he kept him. What could have been the motive? I ask any plain honest man; is it possible to be believed, that, under such circumstances, and with such consequences before his eyes, Mr. Canning would have kept Trotter in office, if he himself had been thoroughly convinced, that Trotter had acted unfairly by Lord Melville; that Lord Melville had not participated; in short, that Trotter was not in possession of dangerous secrets? This lenity, this indulgence, this attachment, were, too, extended to Mr. Wilson, (another hero of the 5th clause) whom, when Mr. Canning was asked if he had dismissed him, was extolled as a paragon of virtue. Mr. Canning declared him to be *one of the most deserving men in existence*, and asserted, that *not a shadow of blame was imputed to him*; though, it must be remembered, that the Commissioners, in the very report upon which the House was debating, and which every member had then in his hand, had concluded their remarks with regard to his conduct in the following words: "Such conduct in a person *in office* appeared "to us by *no means creditable*; and, if it "were generally adopted, it might be the

" means of rendering ineffectual all such " commissions of inquiry as that under " which we act." Through the whole of the report this is the most pointed censure that the Commissioners have passed. And yet, so far from having dismissed this man, even after the transaction, in which he had been concerned, was, by the House of Commons, pronounced to be a gross violation of the law; so far from dismissing him, Mr. Canning declares his resolution to retain him, and describes him as being " one of " the most deserving men that does exist!" Lucky Mr. Wilson! I should not wonder if Mr. Wilson were himself to become a Right Honourable " young friend" But, this partiality for Mr. Wilson, this zealous defence of him, this eulogium upon his virtues, is easily accounted for, when we recollect, that he acted for some time as Mr. Trotter's deputy, and, of course, became possessed of a portion, at least, of that gentleman's valuable knowledge. Let us hope, however, with the Lord Chief Justice, who seems from the first to have foreseen what has now happened, that, " if abuses cannot " be removed by mild measures, the legis- " lature will have recourse to such as will " *wring out the lurking secrets*, which are, to " the great injury of the country, con- " cealed."——The last of these corroborating circumstances which I think it necessary to notice, is, that, after Mr. Dundas ceased to be treasurer of the navy, in 1800, he immediately ceased to cut a figure in that delightful " mixtie maxtie," the accounts of Mr. Trotter at Coutts's. Till then this was a perennial source to him; but, immediately afterwards it dried up. There appears a little sum or two amounting to a few hundreds, forming, apparently the remnant of old accounts; a little stray fish now and then, but, no more of your thousands at a haul. Now, if, as it is pretended, these large drafts were mere *loans*; if they arose from dealings with Mr. Trotter as " a man " of business;" how came they to cease exactly with the treasurership of the navy? Why should Mr. Dundas stand less in need of " a man of business" afterwards than before? This has not been accounted for; nor do I believe it can, in any other way than the public have accounted for all the other unexplained circumstances, relating to this scandalous transaction. Indeed, the very manner of keeping the accounts at Coutts's, and pretending, at the same time, that there is no other account between Lord Melville and Trotter, is quite sufficient to establish the fact of a connection that dares not meet the light. What! will any one believe, that Lord Melville has received, either by loan or otherwise, a hundred and fifty thousand pounds from Mr. Trotter, without the latter's keeping any account, any book, any written document as to the *why* and the *wherefore?* Suppose either of the parties had died: how was the account to have been settled? What was to have become of the survivor, and of the successors of the deceased? Was there ever such a thing heard of before in the world, even between men of the most wild, unsettled and prodigal habits of life? And will it, then, be believed of Lord Melville and Mr. Trotter? Of the financier of India, the prosecutor of Sir Thomas Rumbold, and of the fellow-labourer of Mark Sprott? No: there *must* be an account *somewhere*; and this account (not written in the hands of the parties, nor with fresh ink) should be produced. If it cannot be produced, the books of Coutts and Co. ought to be regarded as full evidence of Lord Melville's having shared with Trotter to the aggregate amount of the sums placed against the name of the former in the " mixtie maxtie" accounts of the latter.——The SIXTH point relates to *Lord Melville's alleged carelessness as to wealth*. Mr. Pitt desired the House of Commons to recollect how " *averse from* " *the character* of the noble lord it was to " be anxious to acquire riches." As has been before stated, nothing in the conduct of Lord Melville, during any part of his life, would lead us to regard him as a man careless of his property. Covered as he is with disgrace, he is now in the receipt, from the public purse, of about 8,000*l.* a year. Every member of his numerous family is amply provided for at the public charge. What more of riches could he have acquired? To have disposed of his money in *visible estates* would not have been half so profitable a mode of employment as that of *purchasing power*. Why do men amass wealth? Some few merely to look at it; but, ninety-nine out of every hundred have distinction, rank, title, and power in view. To all these, in a degree that might almost excite envy in a Buonaparté, has Lord Melville attained; and, because he has not, or is said not to have, great landed estates besides, are we thence to conclude, that he has never participated with Trotter? An exterior of frankness and generosity and a turn for conviviality will never impose upon men who reflect. " Be *just* before you are " *generous*" is an excellent precept; and it is by no means rare to meet with the most

insatiable ambition, sometimes accompanied with the most profound villainy, disguised under a laughing countenance and an apparent carelessness about every thing but the bottle. As to *poverty*, or, rather, the *reputation of being poor*, it is one of the means of acquiring, *more rapidly*, those things which I have above enumerated, and which it is the great object of men to acquire by the means of riches. How much does Mr. Pitt owe to his reputation for being poor, and in debt! How he should be poor, seeing the comparatively humble style in which he has lived, and seeing that his income has, during the whole of his public life, been, upon an average about eight thousand pounds a year, regularly paid from the public purse; why, under such circumstances, he should be poor, I cannot perceive. Yet, how careful have his partizans, of every description, been to make his poverty a subject never entirely effaced from the public mind. When he went out of office, one said he was "over head and ears in debt." ...." Pitt's a ruined man," said another. "He's a beggar," said a third; while a fourth exclaimed "that it was a d——d shame "that the nation did not pay off his debts." I remember hearing it observed, at the time, by an Alderman of London, that "it would "have been much better for Pitt if he had continued at the bar!" and, to this day, you hear sensible men, moving in the political circles, gravely repeat the old hacknied story, that, such has been, and is, the poverty of Mr. Pitt, that his counsellor's wig yet remains unpaid for! Nor has Mr. Pitt himself at all times refrained from professions calculated, whether intentionally or not, to countenance these ridiculous notions. Amongst many instances that might be cited one occurs to me as worthy of particular mention. Sir William Pulteney having, in a committee upon one of the volunteer bills, on the 6th March, 1804, objected to the giving of them *money* in order to induce them to go upon what was called permanent duty, and having observed, that there were other ways enough to dispose of our money, Mr. Pitt instantly rose upon him, and said: "I allow, that, from the "*habits of my life* I cannot be supposed "to be so well qualified to judge of the "*application of money* as the honourable "Baronet is." In answer to which unprovoked sarcasm, the old Baronet observed, that if he was attached to money, it was *his own* money, and that he need hardly recall to the House "the enormous burdens which "the right hon. gent.'s *extravagance* had "heaped *upon other people*." Mr. Pitt, at a very early period of his political life, seems to have discovered, that the very same principle, which required a hundred thousand pounds to make "a *good man*" in the city, would require him to be regarded as not worth a groat, in order to be "a *good man*" at White Hall; and, upon this discovery he appears to have regulated his conduct, and, in company with his "earliest political "friend," to have set sedulously to work to acquire the reputation of being poor. Nay, I do not say, that, if we look upon money and goods as being the only things that are of *value*; if we admit this, I do not say that they are not poor. But, I am so far from making any such admission, that I contend, that money and goods, to a man engaged in the pursuit of power, are of very little value, except as they contribute to his success in that pursuit. If this position be granted me, as, I think, it readily will, the mere fact of whether Lord Melville really *pocketed* part of Trotter's profits, or not, upon which fact the Master of the Rolls seemed to lay so much stress, must be regarded as, comparatively, of trifling consequence. That the money was misapplied, that it was misapplied in gross violation of the law, and that Lord Melville knowingly permitted the misapplication, are facts which are not, and which cannot be denied; and, in the nature and magnitude of the offence, what difference can be made by a discovery of the particular mode in which the money was applied, the particular hands through which it passed, or the particular objects upon which it was expended? What is the difference, whether Lord Melville spent the money in dinners given to people at his own house, or whether he furnished them with the means of dining at home? The general purpose was the same, the same was the corruption, and the same was the actual pecuniary loss to the public.——I should now enter upon the SEVENTH and last point proposed to be discussed, to wit, *Mr. Pitt's connivance at the misemployment of the naval money*; but, upon a perusal of the ELEVENTH REPORT, the whole of which together with the appendix will be found in this present number of the Register, I think it better to bring forward that gentleman's case entire, in a future sheet. I cannot, however, refrain from observing here, that, we may *now* perceive the meaning of the following passage of the famous Addingtonian pamphlet, entitled a "PLAIN REPLY." The writer is speaking of the advantages which Mr. Pitt's former ministry derived from being succeeded by

Mr. Addington and his colleagues. "Let "any one," says he, "consider what would "have been the consequences, if his Ma- "jesty had been driven, as he might have "been, to call for assistance upon any of "the members of what is termed the Old "Opposition. What could the late cabinet "have expected in that case, but that they "should be harassed with repeated *motions* "*of censure?* That the nation should be "told by those, who would then, perhaps, "have carried the popular cry with them, "that affairs had been so misconducted, as "to render it almost impossible either to "carry on war, or to make peace? From "this, and MUCH MORE, they were *re-* "*lieved* by Mr. Addington's consenting to "become their successor. By his engaging "to carry on administration, they became "at once secure from every unfair attack; "they were enabled to retire *in peace*, and "without, as they conceived, any diminu- "tion of character or of reputation."—— We, not of the initiated, can *now* understand this *hint*, which was thrown out at the time when Mr. Pitt, instigated by Mr. Canning, was beginning to annoy the Addingtons. We can now understand what was meant by harassing motions of censure, which the opposition might have brought forward, had the King been "driven" to have recourse to them. Of these harassing motions, and even this "*much more*," we have now some distinct idea. It will be clearly perceived, however, that the *favour* in Mr. Addington's "*engaging to carry on* "*the administration*," was a favour towards Mr. Pitt and Lord Melville *only*; for, neither Lord Spencer, Lord Grenville, nor Mr. Windham had any hand in recommending him to the King; they had, as the Plain Reply states, no hand in recommending any of the persons who composed Mr. Addington's cabinet; they never promised him any support; and, things so turned out, that he never received any support from them, never having, in their opinion, deserved it. We can now guess, too, at the real, or, at least the most powerful, motive for the *reconciliation of* THE FAMILY: which, be it well remembered, took place *just after Lord Melville had been examined by the Commissioners of Naval Inquiry*, and which was brought about at the *earnest solicitation* of Mr. Pitt and Lord Melville, they having first been baffled in an attempt with respect to a coalition with Lord Moira and others. Mark the dates: on the 5th of November Lord Melville was examined; on the 14th the ministerial papers announced an approaching coalition between the ministry and Lord Moira and his friends; on the 24th the projected coalition was first publicly acknowledged to have failed; and on the 17th of December the *Family Reconciliation* was announced. Here we have motive and action, cause and effect, as clearly before us as is the Sun at noon day. *Now*, I think, nobody will wonder at Mr. Pitt's submission to Mr. Addington; nobody will any longer be surprised at Mr. Canning's apology to Lord Hawkesbury; the yielding upon the subject of the Archbishop, and to all the other slights, under which Mr. Pitt has held his place since the month of November last, is now most satisfactorily explained. But, the worst of it is, the grand purpose, for which all these sacrifices were made, *has failed*. The Commons have passed a "harassing "vote of censure;" the principal pillar of corruption is hurled down, and the people are shouting at its fall! In vain will the Addingtons endeavour to escape the effects of this blow. They have now identified themselves with Mr. Pitt and Mr. Canning. The whole FAMILY are, thank God, indissolubly united! As long as they continued strong enough to act in two separate bodies, so that one of them could as in the instance above mentioned, relieve and cover the retreat of the other, their affairs went swimmingly on, while we, the inhabitants of the country, had to bear the contributions imposed by them alternately; but, the moment the advanced body was compelled, as was the case in December last, to give way and to fall back, in haste and confusion, upon the corps de réserve, the whole host became far less formidable than either half of it had been before.—— Of their present dangers, of the obvious consequences of their late unsuccessful though united effort* in behalf of the

* Mr. ADDINGTON (now Viscount Sidmouth), being in the House of Peers, could not vote upon the occasion here alluded to; but, his brother HILEY, late paymaster of the forces; MR. BOND, late a lord of the Treasury; MR. BRAGGE, brother-in-law of Mr. Addington, late Treasurer of the Navy and afterwards Secretary at War; MR. N. VANSITTART, late a Secretary of the Treasury; MR. ADAMS, another brother-in-law of Mr. Addington's; all these *voted against Mr. Whitbread's motion for censuring Lord Melville!* This is a fact, which never should be lost sight of by the people of England, who will not fail to remember, that the Addingtons, who prosecuted the Tinman of Plymouth for tendering the eldest of them a

heroes of the 5th clause, THE FAMILY seem to be fully sensible; and their partisans, finding that the stock of reputation, which was treasured up in the prosecution of the TINMAN, is by no means sufficient to answer the present large and pressing demands, have now taken a new tone; quite a new set of principles. They now tell you plainly, that *purity* among politicians is "all *a farce*;" that *all* public men have been, are, and ever will be, just alike, in this respect; and, that, in the present instance, those out of place have laid hold of the discoveries of the TENTH REPORT merely as a means of getting themselves into those situations, where they will be able to do exactly what Dundas and Trotter have done! This is so like the partizans of the Family! It is such a notable trait of that cool insolence, that inflexible assurance, that hardened impudence, for which they have long been so famous, and in which I have never heard of their having an equal, except in the single case of a fellow, who was, a few years ago, hanged for robbery and murder, in the state of Maryland, and who, just as the cart was drawing from beneath him, bid the audience not to exult at his fate, for that he had not the least doubt, that if each of them had not acted as he had, it was only *for want of an opportunity*. This is, however, the course, which is, in some sort, pursued by all persons of infamous character or lost reputation. Their desire, (and a very natural one it is) is to bring all the world, and particularly all persons of their own rank, profession, or pursuit, down to their own level. This desire, however, when it appears in the political world, should be instantly and resoluted resisted. For it cannot fail, if permitted to work its way, to produce all the effects which we have so much dreaded from jacobinism. From this desire, indeed, inevitably comes the main axiom of the true jacobin creed; to wit; *that all men in high station deceive and rob the people*: Yet, this axiom we are now called upon to adopt; and, we are so called on, too, by the "anti-" jacobins," the "advocates of order," the "king's friends!"——The opinion, which these detected hypocrites now wish to propagate, has no foundation in fact. History gives the lie to it. Mr. Canning, in his poem of "NEW MORALITY," has told us, and I dare say truly, that MERLIN loved plunder, and that BARRAS took bribes; but, then, those were mere *upstarts*, mere *comes by-chance*, mere *cheats for the hour*. In America, indeed, the secretary of state did ask for a little *loan* from the French minister; and, at a moment when inquiry into the war expenditure was threatened, the room, where the records of that department were kept, unfortunately *took fire*, and those records shared the fate of Lord Melville's. But, with these exceptions, what instances have we of corruption like that which has now been brought to light? There never has before any thing approaching it, either in point of magnitude or baseness, been detected in England. Unto the East-India adventurers it has been given to plunder, and to enjoy its fruits together with the contempt of all good men; and, besides, great indeed is the difference between such adventurers and *ministers of state*; that which we might be inclined to overlook in the one, may demand, when apparent in the conduct of the other, the severest reprobation. Peculation has been before discovered even in ministers of state: Lord Macclesfield was proved to have sold places which ought not to have been sold; and two or three others have been charged with like practices, and of *clandestinely obtaining grants from the Crown for themselves and others*. But, Lord Macclesfield only followed a practice long established in the principle, and forbidden by no law. And, as to the act of clandestinely obtaining grants from the Crown, how much less criminal that is thought than the act, for which Lord Melville has been censured, is evident from the *present silence* of the public upon that head.——Not from experience, nor from reason, therefore, can the partisans of THE FAMILY maintain that *all* men in high station are corrupt, or prone to corruption. And, if it were proper to answer those impudent and unprincipled hirelings, who are now asking, whether "any member of the Opposition would "have scrupled to do that which Lord "Melville has been censured for doing," one might say, that for any member of the Opposition to act as Lord Melville has acted is next to impossible; that there is not the least reason to suspect such a thing; and that we are morally certain, that a change of men would produce such a change of system as to destroy the canker-worm of corruption, which is, as I have often said, eating out the heart of the country. Have the men most distinguished in the Opposition discovered, in any part of their conduct, that

douceur of two thousand pounds, took great credit to themselves, and obtained great credit with some part of the people, for having instituted the very Commission which has now brought the abuses to light.

their love of power and emolument is so predominant over their adherence to principle, that they would be likely to take up and continue the system which they are now attacking? To the Lords Spencer and Grenville and Mr. Windham power and emolument were directly tendered last spring; at which time, it will be remembered, that it was intimated, that none of the party of Mr. Fox were declared to be excluded, while he himself might have had a "*carte blanche*" as diplomatist general to the Continent. Not above five months ago, we heard the ministerial journals declare, that Lord Moira, Mr. Erskine, and Mr. Sheridan had been invited to join Mr. Pitt; and, that they might have joined him, and almost upon any terms they might choose to dictate, is very well known. Where, then, are we to look for that avidity for power and emolument, which the partisans of THE FAMILY would now make us believe exists to such a degree as to induce the Opposition to follow the example of the Pitt administration? But, supposing, that, contrary to every reason upon which our judgment, in this case, ought to be formed; supposing, merely for argument's sake, that the Opposition are availing themselves of the discoveries now made, in order to supplant their opponents, without any intention of altering the system, supposing them to be so detestably base, as to imitate the bad examples they may have seen, and to patronize reform in words, the more successfully, extensively, and securely to carry on corruption in deeds; supposing them to be thus wicked, will any one suppose them to be so blind, so totally ignorant of the present state of things, as not to perceive that such a design would be utterly impracticable, and that an attempt to put it in practice would be followed by swift ruin to themselves and destruction to the government? Can any man, who reflects, who views the nation's finances, its burdens and its wants, for a moment believe it possible, that the men who now stand at the head of the Opposition, could hope first to crush the hydra of corruption, and then to re-animate that hydra? The idea argues the wretched imbecillity of the mind in which it has been conceived. Mr. George Glenny, in his evidence (See Appendix to 11th Report) tells the Commissioners, that his name was put into the government bills *the better to disguise the transaction from the eyes of the public!* The eyes of that public are now open: no disguise will any longer hide the foul objects from their view; they are fully sensible of all their wrongs, and, as will naturally happen in such cases, their imaginations may outstretch the fact. They have been told, and I dare say with truth, by a late Lord of the Admiralty, from his place in parliament, that were it not for the abuse of office, one-third part of the present naval expenses might be saved; the more than Peruvian mines of Lord Melville and Mr. Trotter have been bared to their astonished sight: and, after all this, is there any one weak enough to imagine, that they will rest satisfied with any thing short of a general and radical reform of abuses? Is there any one weak enough to imagine, that, without such a reform, they will ever again have confidence in the government; and, that they will cheerfully make those great pecuniary and personal sacrifices, which the dangers of the times will compel that government to demand? That the desire of the people may not be pushed to extremes, is more than any one can positively say; but, be the consequences, then, upon the heads of the peculators, and upon those of the persons by whom peculation has been connived at and supported. At any rate, the public spirit is rouzed, and, to prevent its taking an evil, it must be given a good direction: to prevent it from aiming at innovation, at the subversion of the constitution, it must find in that constitution the effectual means of redress. It is in vain to attempt to stifle it; and, therefore, the hints of the ministerial papers, that "in *future discussions* of this sort, Mr. Wilberforce and other *well-meaning* gentlemen will be more cautious how they aid the views of Opposition, the House of Commons *now having gone far enough* to convince the world of the independence of its members:" these hints are perfectly useless. Mr. Wilberforce and several other gentlemen, who usually vote with the ministers, did their duty on the memorable 8th inst.; but, they did no more than their duty; they performed no act of *supererogation*; laid in no fund of atonement for the future. And, as to "aiding the views of Opposition," those views, being what they are, aiming as they do, at the extirpation of a corrupt system of rule, and at a consequent re exaltation of the mind and the character of the nation, stand in no need of solicited aid: such a cause goes not a-begging for supporters. Upon this score it is impossible not to regret, with Mr. Fox, that the ministers seem not disposed to let the monarchical branch of the constitution participate in the gratitude of the people. "What!" said he, "is there no part of

"this great work to belong to the executive government! The public have "received our labour with the purest "gratitude; and is His Majesty to have no "opportunity of manifesting his paternal "interests on the subject? In what a situation do we leave our Sovereign! The "people applaud us in the warmest terms. "They say, the House of Commons have "taken up our case against the whole host "of contractors and peculators. And, shall "not our beneficent Sovereign be suffered "to express the warm interest he always "takes in every measure for alleviating the "burdens and improving the condition of "his people!" This is, indeed, a serious evil; that His Majesty should, at a moment like the present, be surrounded by servants, who *cannot even be expected* to advise him to adopt such measures and to use such language as would tend to increase, if possible, his people's attachment and devotion to his royal person and family. While reflections like these present themselves, how little, how beggarly, how base must be the mind, where motives of party, of place, and of emolument, are suffered to intrude! Those who receive the wages of corruption may cry "*party*" as long as they please: the *unanimous* voice of the nation denies the assertion. "From one end of the kingdom "to the other," said Mr. Fox, "the peo"ple rejoice in the hope, that *a better system* "is about to be adopted, and we must not "let their just expectation be disappointed." I trust it will not; I trust, that no one is weak enough to have in contemplation a mere change of *men*; to look upon that as a cure for our evils. I trust, that the cause of these evils will be probed to the bottom; that praise, or censure, will be given to whom praise, or censure, is due; and that, at any rate, Mr. Pitt will not have *a second time* to reproach Mr. Fox with having relinquished an inquiry that he had promised to institute. The *system* it is; it is the Pitt system, and the reader will do me the justice to remember, that, with me, it has always been, the Pitt system, and not the *man*, with which I was at war. The system of upstarts; of low-bred, low-minded sycophants usurping the stations destined by nature, by reason, by the Contitution, and by the interests of the people, to men of high birth, eminent talents, or great national services; the system by which the ancient Aristocracy and the Church have been undermined; by which the ancient gentry of the kingdom have been almost extinguished, their means of support having been transferred, by the hand of the taxgatherer, to contractors, jobbers and Jews; the system by which but too many of the higher orders have been rendered the servile dependants of the minister of the day, and by which the lower, their generous spirit first broken down, have been moulded into a mass of parish fed paupers. Unless it be the intention, the solemn resolution, to change this *system*, let no one talk to me of a *change of ministry*; for, until this system be destroyed; until this race of upstarts shall be supplanted by men of birth and talents; until this abject servility, this willing pauperism, shall give place to that independence of spirit which was once the characteristic of Englishmen; until this filthy tribe of jobbers, brokers and peculators shall be swept from the councils of the nation and the society of her statesmen; until this corruption shall have put on incorruption, and this principle of ruling by the base passions shall be changed for a principle exactly the reverse; until this shall be, there is no change of *men*, that can, for a single hour, retard the mighty mischiefs that we dread.

POSTSCRIPT.——In explanation of an allusion above made to Mr. Pitt's having *once* reproached Mr. Fox with having relinquished an inquiry, that he had promised to institute, it is proper, upon the present occasion, to state a fact that is not generally known.—It will be remembered, that Mr. Pitt having, a few weeks ago, been asked by Mr. Fox, whether he meant, now that he was in place, to prosecute that *inquiry*, for which *he moved last year*, relative to the *conduct of Lord St. Vincent*, Mr. Pitt said he did not mean it, and concluded with observing, that he should have supposed Mr. Fox to be *the last person in the world* to blame a minister for not prosecuting a promised inquiry into the conduct of his predecessor. The House and the public clearly perceived, that allusion was here made to Mr. Fox's having relinquished, after he came into office, the long threatened inquiry as to the administration of Lord North. Mr. Fox reminded Mr. Pitt that the allusion applied more forcibly to his (Mr. Pitt's) *own conduct*, at the epoch referred to, than to that of any other person. But this remark of Mr. Fox was not clearly understood by the public, and, probably, not by many members of the House. I will, therefore, state *the fact*; and, if any Pittite will send a contradiction, signed with his own name, I will insert it in the next sheet of the Register.——The fact, then, is briefly this: that, when the Rockingham administration began its ope-

rations, the intention of Mr. Fox, as well as of many other members of that cabinet, was to institute a vigorous inquiry into the conduct of those, to whom the late unhappy events were certainly, in some measure, to be attributed: but, this intention they have relinquished partly, perhaps, because they had discovered no evidences of legal guilt or of moral turpitude; but, certainly, one cause of the relinquishment (which was, after all, against Mr. Fox's opinion), was, that the intended inquiry *was strongly objected to, and most strenuously deprecated by Mr. Pitt*; that very Mr Pitt, who is now reproaching Mr. Fox with the not having prosecuted that inquiry!—— Subsequent events explained this opposition to inquiry, on the part of Mr. Pitt. He would take no *office* under Rockingham; but, as it will be remembered, he came in as Chancellor of the Exchequer under Lord Shelburne, having, in the mean-time formed that dear and fortunate *connexion with Mr. Dundas*, which has lasted to the present hour; and here was the real cause of his deprecating an inquiry into the conduct of the administration of Lord North.——Now, as I have already said, if any Pittite can contradict this, and will send the contradition with the name of some *real* person, I will lose not a moment in communicating it to the public. These are facts that should be well and universally known: the time is come when the people ought to know to the bottom the public character of every man, who puts forward his pretensions to political power; the system of deception can no longer prevail; power must be held by the confidence and the virtue of the people, or this country must become an easy conquest to its foe.

MR. CANNING.

Sir,——In the reports of the debate on the resolutions respecting the conduct of Lord Melville and his coadjutor, the newspapers represented that Mr. Canning very bitterly reproached the friends and kindred of Lord St. Vincent and Lord Grey, with ingratitude, for not supporting the noble delinquent, whose offences were the subject of discussion, "who had in (what he falsely called) a hard fought battle strenuously supported" those brave and successful commanders; and that he styled the conduct of their kindred and friends, a sacrifice of the sacred ties of gratitude and friendship, to the inferior obligations of the cold obscurity of political justice, binding it with the odious distinction of *Spartan virtue*, from which in the exuberance of his eloquence, the energy of his patriotism, and the fervour of his piety, he implored of Heaven to protect this land. Now, Sir, when Lord Melville vindicated the conduct of Lords St. Vincent and Grey, either he thought them innocent, or he did not. If he thought them innocent, his standing forth in their defence was most strictly his bounden duty, as a leading member of the House of Commons, and the war secretary by whom they had been employed; and, consequently, his conduct could not give him the slightest claim of any kind on the friends of those noble lords. If, indeed, when he asserted their innocence, he really believed them to be guilty, I will allow, that Mr. Canning as his organ might have exclaimed to the gentlemen, whom he so unjustly vilified, "when charges were alleged against your friends, which they positively and steadily and uniformly denied, and of which no evidence was given, Lord Melville sacrificed his conscience, and violated his duty as an honest man, a member of parliament, and a minister of state, by voting that your friends were innocent, though he believed them to be guilty; now, therefore, you are bound to sacrifice your consciences, and violate your duty, by screening him from punishment, from censure, for offences, satisfactorily proved against him, and admitted by himself." Truly, Mr. Cobbett, the virtue, recommended by this enlightened moralist, comes not from Sparta; nor does it lead to heroism. I will tell this *steady* classical *young gentleman*, whence it comes, and whither it tends. It comes from night cellars and jails, from Newgate and the Old Bailey, and it tends to the subversion of the government. It is the virtue of thieves, of burglars, and of murderers, conspiring by mutual false witness to shield each others crimes, from the arm of vindictive justice. And if it were avowed and practised in the House of Commons, it must be of necessity, and it would deservedly, subject that body, to the violence of revolutionary correction; for it would hold up the members to the contempt, the detestation, the execration of mankind, as a junto of mutually protecting peculators; first plundering those, whom they are especially commissioned to protect, and then, by a second violation of their duty, screening themselves and their accomplices from the just punishment of their offences.——I cannot quit the subject of the debate in question, without adverting to the stress, which was laid on the allegation,

that the country had been no loser by the misconduct of Lord Melville and Trotter. Now, Sir, if this allegation were true, it would be nothing to the purpose. If it were proved, that my servant had been in the habit of pawning my plate, in order to raise money for lottery insurance, it would be no excuse for him, that he had always chanced to be lucky enough to be able to redeem it. But in the second place the allegation is false. The country *has* lost by the misconduct of those people. It appears that upwards of 134,000,000l. was unnecessarily transferred from the coffers of the state to Trotter's credit at his banker's. The unnecessary transfer of every 100l. of this occasioned a correspondent unnecessary issue of an Exchequer-bill, bearing a daily interest, and incurring the charge of a commission, both of which were losses to government, not to mention the undue depreciation of those bills, the consequence of an enlarged emission.——LYCURGUS, *April* 17, 1805.

☞ It is not my custom to give notices to CORRESPONDENTS, but, I have, from the length of the articles grown out of the TENTH REPORT, been compelled so long to defer the insertion of a very valuable letter upon the subject of the Catholic Petition, that I think myself called on to assure the writer, that it shall have a place as soon as possible.——Upon the subject of the FINANCE ACCOUNTS, annually laid before Parliament, I perfectly agree with a Correspondent, whose very excellent letter will be found towards the close of the next sheet, p. 635. I have long entertained the opinion which he expresses; and I shall be very glad to be favoured with his further remarks upon the subject.

*** The number of the Register which will be published on the 4th of May, will be printed with a new type. The bad printing that has, of late, been but too obvious in this work, is, in great part, to be ascribed to the unfortunate misunderstanding between masters and journeymen.

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††† On Monday, the 6th of May, will be completed and ready for delivery, Vol. III. of the PARLIAMENTARY DEBATES, the Appendix to which will contain the whole of the first TEN REPORTS of the Commissioners of Naval Inquiry.

ELEVENTH REPORT

OF THE

COMMISSIONERS OF NAVAL INQUIRY.*

Having understood that, during the late war, bills to a very considerable amount had been issued by the Navy Board, for the purpose of raising money; and this transaction appearing to us irregular, we deemed it a fit object for our inquiry. We at the same time made an investigation, in some degree connected with the subject, into a practice which had prevailed with the Navy and Transport Boards, of making the bills issued by them at ninety days date, payable on the 89th day from the date of the bills, although interest for ninety days was allowed to the parties.——In the course of our inquiries on these subjects, we discovered that sums had been advanced by the Navy Board, by way of imprest, in pursuance of directions from the Lords Commissioners of the Treasury, for the performance of secret naval services.—The present report we shall confine to the consideration of these matters, in the order in which they have been mentioned.

ISSUE OF NAVY BILLS FOR THE PURPOSE OF RAISING MONEY.

Previously to the adoption of this measure, (Appendix, No. 1) the Lords Commissioners of the Treasury directed the Navy Board to cause it to be notified to the persons having ninety-day navy bills then due, (App. No. 2.) "and wishing to have a renewal of "the same instead of receiving the amount "in cash, that they might be accommodated "with new bills bearing the same interest," which accommodation was directed to be continued till further notice; but this mode not fully answering the purpose intended, (App. No. 1.) the expedient of raising money by the issue of navy bills was resorted to.—This transaction appears to have arisen from a conversation between the Comptroller of the Navy and Mr. George Glenny, a merchant having large concerns with the victualling department, upon the difficulties which were occasionally experienced *by delays in the issues of money from the Exchequer for the service of the navy.* In that conversation Mr. Glenny communicated the manner in which he had procured money on the victualling bills, made out to him in pay-

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* The address and general title of this Report is the same as those which will be found to the Tenth Report, for which see p. 449.—*Note of the Editor.*

ment under his contracts, through the agency of Messrs. Goldsmids. This produced an interview the next day between the Comptroller of the Navy, Messrs. Goldsmids, and Mr. Glenny, and the plan of drawing navy bills for the purpose of raising money was thereupon concerted. ——The first set of these bills for 100,000l. was drawn on the 23d of Oct. 1800, (App. No. 1.) payable to Mr. Cornwall Smalley; but he *disapproving of his name being made use of*, these bills were destroyed, and others for the same amount were made out in the name of Mr. George Glenny. (App. No. 3.) It was afterwards thought right to make such bills payable to Messrs. Donaldson and Glenny, the firm of the house to which Mr. Glenny belonged.——The total amount of these bills, issued between the 24th of Oct. 1800 and the 5th of May, 1802, (App. No. 4.) when the practice of drawing such bills was discontinued, was 4,300,000l., besides ninety days interest, which was added to give them the *semblance* of regular bills.——There was, however, this essential difference between them; the regular bills stated the particular kind of stores, or services, for which they were given in payment; these bills expressed only, that they were for "sundry "naval services." (App. No. 5.)——Not being aware of any power in the Navy Board to draw bills of this description for the purpose above-mentioned, we sought information from the Comptroller of the Navy on the subject, (App. No. 1.) but he declined to answer the question put to him, under that clause of the act of parliament by which we are appointed, which provides, that no person shall be obliged to answer any question which may tend to criminate him, or expose him to pains or penalties; referring us for the authority under which he and the Navy Board had acted, to his Majesty's order in council in June, 1796, for regulating the duties of the several members of the Navy Board, and to the patent by which they are appointed.——From these documents no such authority is derived, *nor do we conceive the Navy Board can, without the express authority of Parliament, issue bills to raise money to be applied to the service of the navy, or any other service.*——It is not meant by the observations which our duty requires us to make on this transaction, to intimate, that it was undertaken with any indirect view, or to charge any abuse in the execution of the plan, after it was resolved upon; it is the measure itself which we have to notice.—— It is proper likewise to state, that these bills were issued under the directions of the Lords Commissioners of the Treasury, signified at the time of each issue by letters from their secretary to the Navy Board, which were inclosed confidentially to the Comptroller, and the produce of the bills was paid to the Treasurer of the Navy; the letters entered in the Appendix shew how this business was conducted. (App. Nos. 6, 7, and 8.)——We inquired whether the difficulties in obtaining money for the service of the navy, stated to have existed in the years 1800, 1801, and 1802, arose from any unusual deficiencies in the navy estimates for those years; the Comptroller could not speak to the estimates, (App. No. 1.) but informed us, that the difficulties which led to the adoption of this plan were owing sometimes *to a deficiency of money in the Treasury*, and sometimes to the naval supplies being exhausted, which he believed to have been the case in Oct. 1800. The Paymaster of the Navy stated (App. No. 9.) the general occurrence of official difficulties in applications for money, and that such difficulties might have occurred at the period when these bills were issued; although he did not recollect any correspondence of the Treasurer of the Navy with the Treasury or Navy Board, which led or related to the issue of these bills.——It was certainly proper that the public credit should be supported, but we cannot admit that this measure was indispensably necessary for that purpose; nor can we allow the validity of the reason given for it by the Comptroller, (App. No. 1.) namely, that no funds were exclusively set apart for the payment of ninety-day bills, the amount being uncertain; it is in the nature of the thing that an estimate should be uncertain. All the supplies for the navy are annually voted by parliament on estimate, and the amount paid by ninety-day bills, forming no inconsiderable part of the navy expenditure, must of course be included in the general provision for navy services.——We were led by the examination (App. Nos. 1 and 5.) of the comptroller and chief clerk in the office for bills and accounts, to imagine that the advantage which might accrue by the interest on the bills, from the time of their date to the time of their being negotiated, was to be the remuneration to the brokers for their trouble; (App. No. 10.) but by an account afterwards laid before us, we found, that they had made the usual charge of one-eighth per cent. commission, and had given credit to government for the interest on the days elapsed before the bills were negotiated. The amount of Messrs Goldsmid's commission on the negotiation of these bills was 5,375l. ——On examining Messrs. Goldsmid's account, it appeared in the first entry, that

they had not given credit to the public for the full amount of the produce of the bills at the time of negotiating them. But this is stated by Messrs. Goldsmids (App. No. 11.) to have arisen from their having advanced the money before the bills were actually negotiated.——This circumstance could not be discovered from any thing on the face of the account. We are of opinion, that all accounts rendered to the public boards, should be made out with such particularities as may be necessary to a clear exhibit of each item, which will greatly facilitate the examination of the accounts.

LOSS ARISING FROM THE MODE OF PAYING THE INTEREST ON NAVY AND TRANSPORT BILLS.

By an act of the 34th of his present Majesty, cap. 21, it is enacted, that after the 5th day of April, 1794, all navy and victualling bills shall be made payable on a certain day, not later than fifteen months from the date of each bill; and that the interest on such bills as shall carry interest, shall commence from the day on which the said bills shall be registered.——And by a subsequent act of the 37th year of his present Majesty, cap. 26, it is directed, that all navy, victualling, and transport bills, shall be payable on a certain day, to be expressed in each bill, which day shall not be later than three calendar months from the day of the date thereof; and that every such bill shall carry an interest after the rate of three pence and one halfpenny per centum per diem, to commence from the day of the date of each bill. ——Upon the passing of the last act, the commissioners of the victualling transmitted to the Navy Board an account of victualling bills payable in course, which had been registered in the month of Jan. 1797, noting them to become due in ninety days from the day of the date, which day was not included. ——The Navy Board, on receipt of the account, stated their objections to this method of computation in a letter to the Victualling Board, (App. No. 12.) in which they observed, that all bills made out under the same act, should be uniform in all their terms; that on all occasions dependent on time, it was customary to include both the first and last day; that this mode of computing interest on the navy bills had prevailed during the late act, was followed in the Transport Office, and was in conformity with the present act.——The commissioners of the victualling, in reply, (App. No. 13.) forcibly controvert these positions. They state, that it had always been the custom of their office not to include the first and last days in the calculation of interest, that until rule had been departed from in reckoning the interest on the bills issued under the 34th of his present Majesty, and which was done at the suggestion of the officers of the Navy Board; that the rule now again adopted in the Victualling Office was consistent with that universally observed in respect to bills of exchange; to which, except in the instance of the three days grace usually taken, they understood these bills were, as nearly as possible, to be rendered similar: that they conceived their mode to be conformable to the act of parliament, and that it had not occasioned the slightest remonstrance from any persons receiving or holding their bills. To this letter no answer appears to have been returned.——In pursuing different lines of conduct on the same occasion, both the boards could not be right; and, as the interest of the public was committed in the question, it might have been expected that a reference would have been made to the superior board for a decision, particularly by that board whose conduct, if erroneous, subjected the public to a loss.——It does not, however, appear (App. No. 14.) that this difference produced either reference or inquiry; and the rule adopted by the Navy Board, of making the ninety-day bills payable on the eighty ninth day from the date, continued in practice in that and the Transport Office until the month of Dec. 1801.—On the 12th of that month a minute (App. No. 15.) from the committee of accounts (one of the committees into which the Navy Board is divided) stating, that doubts had been suggested of the propriety of the mode in which ninety-day bills issued from that office had been made out, was referred to the board at large.——In this minute the committee set forth the propriety of their present mode of proceeding, grounded on the established practice of their office, and the necessity of keeping faith with the merchants, who had been used to this mode of computing the interest on their bills. They also express their doubts whether any saving would accrue to the public from the day's interest in question, on a presumption that the contractors reckon upon it in the terms of their contracts; yet, notwithstanding these reasons offered in favour of the existing practice, the committee refer to the consideration of the board, whether it might be proper at that time "to depart from the an-
"cient usage of the office, and make an al-
"teration in the computation of the time
"the ninety-day bills are made out to run, in
"conformity with the Victualling Office,
"and the custom of merchants in discount-

"ing bills."——In consequence of this minute the Navy Board, upon the 18th of the same month, came to a resolution, that the navy bills issued in future should not bear interest for the day on which they are dated, agreeably to the practice with regard to exchequer bills, and bills made out at the Victualling Office, and direct this change to commence on the following day.——Previously to our having any knowledge of the above minute and resolution, we had desired information of the Navy Board as to the causes of the rejection, and subsequent adoption, of the mode in use at the Victualling Office, of excluding the day of the date in reckoning the interest on the ninety-day bills. The rejection of that mode is no otherwise accounted for, (App. No. 16.) than by observing that they did not see reason, on receiving the letter from the commissioners of the victualling, to change the constant practice of their office since the first establishment of navy interest bills, and which extended to all payments of salary, pensions, full or half-pay, and all other allowances issued from that department. The reasons assigned for the subsequent alteration, are, that an uniformity might pervade the several public boards from which bills of a similar description are issued; and that when the time arrived at the conclusion of the late war, that many contracts were put up, and many more were intended to be so, it was thought a good opportunity for making an alteration in the mode of paying the interest on navy bills, which could not, without imputation of departing from an universally understood custom, be altered whilst the contracts were pending. It is likewise intimated to be immaterial whether the bills were paid one day sooner or later, the sum paid for the interest being the same in one case as the other.——We shall now make some remarks on the above proceedings of the Navy Board, and afterwards observe on the bills drawn by the Commissioners of Transports.——Although the Navy Board might have been uninformed of the general practice of computing the discount on bills of exchange, and the mode of calculating interest on exchequer bills, yet, when the Victualling Board so strongly pointed out to them that they were in error, and that error injurious to the public, we think they should have instituted an inquiry: had they done so, they must have come to the same conclusion then which they did afterwards and on the same grounds; for the method of computing interest on exchequer bills was the same in 1797 as in 1801, and the practice of the Victualling Board they were before fully acquainted with, and had rejected.——It is certainly the rule in the paying of wages, salaries, &c. as observed by the Navy Board, to include both days, but nothing is gained by this to the person receiving such payment, as his time is afterwards reckoned from the day next to that included in the former account, so that in the course of the year he is only paid for three hundred and sixty-five days; but by the Navy Board's mode of making the ninety days interest payable on the eighty-ninth day, a person might obtain three hundred and sixty-nine days interest in the course of the year; or, by following up that mode, a day's interest might be gained every time individuals changed their security, provided the money was again lent on the day of its being received.——The faith to be preserved with persons whose contracts were pending, is a circumstance much insisted upon in the Navy Board's letter to us, and in the minute of the Committee of Accounts. In order to judge what influence that consideration could have had upon the resolution of the Board at the time it was carried into execution, we called for an account, shewing what standing contracts had determined between the 1st of October and 19th of December, 1801, (the day on which the alteration took place) and an account of such as were then in force, and continued to be so for twelve months. By the return made to our precept, (App. No. 17.) it must appear how little the consideration of keeping faith with the contractors could have influenced the decision of the Navy Board, as only two contracts, of small consequence, had terminated within the first-mentioned period; and one hundred and twenty-three contracts were remaining in force a year after the change, beyond which time we thought it useless to carry our inquiries; and the change being ordered to take effect the day after the resolution, operated immediately upon all these contracts, contrary to what was alleged to be the common understanding of the parties.——It further appeared, by the examination of the Secretary to the Navy Board, that although the contractors were not consulted on the alteration, they did not object to or complain of it, confirming in this respect what had been observed in the letter of the Victualling Board.—— The Commissioners of Transports, (App. No. 18.) in answer to our application to them on the subject, informed us, that they had allowed interest both for the day on which the bills were dated, and that on which they became payable, because the persons to whom pay-

ments were made by ninety-day bills were, in strictness, entitled to their money upon the completion of the services performed; but that an interval of several days almost invariably occurred whilst their accounts were under investigation, and the bills preparing; and because, according to their construction of the act of parliament, they conceived it to have been intended that the bills should be so paid.——If the Transport Board thought themselves justified in their practice by their construction of the act, they should not have departed from it without legal advice, or proper authority. If a compensation, in proportion to the delay, was looked for by the contractors, one day's interest was not sufficient. It would seem that this Board followed the course taken by the Navy Board, and altered their practice when they found that the Navy Board had resolved upon a change. —— We rather think the contractors did not look for any anticipation of payment, as a compensation for the loss of time whilst their accounts were passing, some delay in which must necessarily occur, and that it had not then, nor has since had, any weight with them in regulating the prices at which they made their tenders to government.——The following is the amount of ninety-day bills, issued between the 26th of Dec. 1799, and the 19th of Dec. 1801, at an interest of three-pence halfpenny per cent. per day, allowed both for the day of the date and the day of the payment of the bills:

Issued by the Navy Board (App. Nos. 19 & 20)	£19,747,835	11	11
Transport Board - -	6,305,976	11	7
	£26,053,812	3	6

Loss of one day's interest on the above sum - - £3,799 10 3

Although the loss of between 7 and 800l. per annum adds little to the amount of the national expenditure, yet it is because the necessary expenditure is so great, that all possible care should be taken to avoid any improper increase of it, such as we think this to have been. To the public, one day's interest on ninety, operating on so many millions, was a consideration; to each individual it was not.——We think it right to observe, whenever a difference of opinion may arise between the Naval Boards on the construction of an act of parliament, or any other general regulation, that such difference of opinion should be laid before the Lords Commissioners of the Admiralty, for their decision thereon, as the pursuing of different lines of conduct must tend to produce dissatisfaction, and will in general be found to be injurious to the public interest.

MONEY IMPRESTED BY THE NAVY BOARD, FOR SECRET NAVAL SERVICES.

On examining the book containing the registry of bills issued by the Navy Board, we discovered that considerable sums had been advanced, by way of imprest, during the late war, for the performance of secret naval services.——The imprest against one of these parties, amounting to 100,000l. having been taken off, and the account closed in the books of the Navy Office in a manner which appeared to us irregular, we enquired into the circumstances of the transaction.——From the examination of the Comptroller of the Navy, (App. No. 1.) we learned that this sum had been advanced by the Navy Board, in consequence of directions given by the Lords Commissioners of the Treasury to the Comptroller, which were marked "Most Secret;" that 5,000l. had been repaid into the hands of the Treasurer of the Navy, and that the remaining imprest of 95,000l. had been cleared, or taken off, by the direction of the Lords Commissioners of the Treasury, signified by their secretary's letter to the Navy Board, (App. No. 21.) dated the 1st of May, 1801. ——By His Majesty's Order in Council for regulating the Navy Office, dated the 8th of June, 1796, the Comptroller of the Navy is authorized to execute such secret naval services as may be directed by the First Lord of the Admiralty for the time being; and, after the services are performed, the Comptroller is required to communicate his orders, and his proceedings thereon, to the Navy Board for their concurrence. In case a majority should disapprove of any part of his conduct, they are to submit the whole, with the reasons for such disapprobation, to the First Lord of the Admiralty, whose decision thereon is to be considered as final.——Upon this order in council, instructions were drawn up by the Lords Commissioners of the Admiralty for the conduct of the Navy Board, and they were directed to conform thereto by their lordships' order of the 17th of Aug. 1796, in which there is an omission that we think it right to notice.——It is not stated in that order, under whose directions or authority the Comptroller is to perform the secret services therein-mentioned; the order runs thus: "All contracts are to be made by the "Board at large, those for secret services "only excepted, which are to be entrusted "to the Comptroller, who is hereby au-"thorized to execute such duty." Whereas

in the order in council, after stating that contracts of every kind are to be made by the Board at large, those for secret services excepted, which are to be entrusted to the Comptroller, it is expressed, "That the "secret services above mentioned should be "performed *under the authority of the First "Lord of the Admiralty for the time being.*" This omission should be rectified, as we are of opinion, it is of considerable importance that the several subordinate Boards should have precise information not only of the extent of the authority vested in them, but of the authority under which they are to act. ——The Navy Board, by their patent of appointment, are required to follow such orders and instructions as they may from time to time receive from the Lord High Admiral, or the Commissioners for executing the office of Lord High Admiral for the time being; and it does not appear that they are authorised to follow directions which may be given to them by any other department of government. It is, however, stated by the Comptroller and the Secretary, (App. Nos. 1 & 14) that the Board have been in the constant practice of receiving and following directions from the Lords Commissioners of His Majesty's Treasury, in certain cases, which they have enumerated. It also appears, by the account entered in the Appendix, No. 4. that 16,000l. have been advanced by the Navy Board to Messrs. Hammersley and Company for the performance of a secret naval service, which was directed by one of His Majesty's principal Secretaries of State. If it be judged expedient that the Navy Board should follow the directions of any other department of government than that under which they are placed exclusively by their patent, we think they should be furnished with specific authority to that effect; and that they should in no case depart from their instructions without the sanction of the Lords Comrs. of the Admiralty.——It is stated by the Comptroller, that the services for which the sum in question of 100,000l. was advanced, were not performed under his orders, but under the directions of the Lords Commissioners of the Treasury, by whose authority the imprest was cleared, without any account of the expenditure of the money being rendered to the Navy Board.——It is most probable that a communication of the circumstances of this transaction was made to the First Lord of the Admiralty at the time of advancing the first part of this money; it does not however appear, from his Lordship's examination, that he directed the measure; (App. No. 22.) and the First Lord of the Admiralty, at the time the last advance was made, and when the imprest was taken off, (App. No. 23.) was altogether uninformed of the transaction.—— Notwithstanding the time which has elapsed since the advance of the money, and the injunctions of the order in council, *we find that the Comptroller has not communicated to the Navy Board his proceedings in this business, or even made them acquainted with the nature of the service performed.* The reason given by the Comptroller for this departure from his instructions is, that the service is of *so delicate a nature*, that he does not think it prudent to make the circumstance public.——After this declaration we forbore to inquire into the purposes to which this money had been applied, and, of course, have no evidence of the nature of the services performed; yet we have reason to believe, that they were of such a nature as to come within the description of naval services. There are circumstances, connected with the public interest, which have induced us to with-hold the names of the parties to whom the money was advanced, and the nature of the service to which we apprehend it had been applied; but, as the only security which the public have for the propriety of the disbursements of public money by the Comptroller of the Navy, which may be considered of a secret nature, is the ultimate investigation of the Navy Board, to which all transactions of this nature are directed by the order in council to be submitted, upon the completion of the services, *we think so salutary a regulation ought not to be departed from.* ——By the account entered in the App. No. 4, it will be seen that other sums have been advanced by the Navy Board for the performance of secret naval services; but as these services are not yet terminated, we can only recommend, that as soon as they are completed, the communication, directed by His Majesty's Order in Council, be made to the Navy Board.

(Signed) CH. M. POLE. (L. S)
EWAN LAW. (L. S.)
JOHN FORD. (L. S.)
HENRY NICHOLLS. (L. S.)
WM. MACKWORTH PRAED. (L. S)

Office of Naval Inquiry,
No. 24, Great George Street,
4th March, 1805.

APPENDIX.

No. I. THE EXAMINATION OF SIR ANDREW SNAPE HAMMOND, BT. COMPTROLLER OF THE NAVY; TAKEN UPON OATH, THE 6TH OF JUNE, 1804.

Q. What was the amount of the bills issued to Messrs. Donaldson and Glenny, Mr. George Glenny, and to ——— on account of sundry naval services? *A.* To Messrs. Donaldson and Glenny, between October 1800 and May 1802, the sum of four millions three hundred thousand pounds; and to ——— at three different periods, between October 1799 and March 1801, one hundred thousand pounds.——*Q.* Did these bills differ in form from the bills usually issued at ninety days? *A.* In no other way than in stating, that they were for general naval service; the other bills particularising the services for which they were issued. —— *Q.* Had there been any stores delivered, or services performed by those perons, at the time of issuing those bills, or were they under orders to perform any service, or to purchase any stores for the use of the navy? *A.* There were services performed by ——— but by the others none. These bills were issued for the purpose of the amount being paid into the hands of the Treasurer of the Navy to discharge ninety-day bills then become due, by order of the Lords Commissioners of the Treasury. It will be here necessary for me to state, in order to give the Commissioners a clear idea of that transaction, that an act of parliament took place in 1796, for discharging all navy bills in ninety days. The Treasury were occasionally apprized of the time the bills became due.—In September 1800, money *not being then in the Treasury sufficient to discharge the ninety-day bills then become due,* their lordships gave orders that such persons as thought proper might be accommodated with new ninety-day bills in discharge of those due, until further order. But more bills becoming due to persons who were desirous of receiving their money, their lordships directed an issue of bills to be put into the hands of the broker employed by them to dispose of exchequer bills, who undertook, upon receiving the bills, to pay the amount into the hands of the Treasurer of the Navy, for the purpose above-mentioned The Treasurer was informed by the Navy Board of the circumstance, and directed to receive the money for the purpose of discharging the bills as they became due. — The mode of paying navy bills at ninety days was an immense saving to the public, as, previous to the act of parliament taking place, bills were at a discount of near fifteen per cent which was borne by the public; and had it not been for this timely remedy, would certainly have increased. The great object, therefore, was to keep up the credit of the ninety-day bills, and as no fund was exclusively set apart for the payment of them, the amount being perfectly uncertain, the expedient of issuing new bills to pay those becoming due was absolutely necessary to keep up their credit; the sums so issued were regularly paid into the hands of the Treasurer of the Navy, and the public suffered *no loss thereby beyond the common interest.* —— *Q.* Were any persons accommodated with these bills, other than the holders of ninety-day bills then due? *A.* No.——*Q.* Was the amount of the bills imprested, or charged against the persons to whom they were issued, or any other person? *A.* No. they were not issued by way of imprest; the brokers who were employed by the Treasury for the sale of exchequer bills, Messrs. Benjamin and Abraham Goldsmids, and Messrs. Antrobus and Wood, had the bills made out to such persans as they thought proper; they undertaking to be security for the payment, and producing the parties at the Navy Board, and frequently paying the money into the hands of the Treasurer before the bills could be made out.——*Q.* Had bills for the purpose of raising money ever been issued previous to October, 1800? *A.* Not that I know of, there does not appear to have been any occasion.——*Q.* Have the Navy Board, or Comptroller of the Navy, by act of parliament or patent, power to draw bills otherwise than for services performed, or stores supplied, or by way of imprest for services to be performed, or stores to be supplied? *A.* I have an objection to answer that question. You, gentlemen, have before you the navy patent, and order in council, on which the Board is to act. You also know the Comptroller has an authority to execute any secret services entrusted to him by the government.——*Q.* Upon what grounds do you object to answer the above question.? *A.* Upon the fifth section of the act of the 43d Geo. III. cap. 16.—— *Q.* In what manner is money supplied to the Treasurer of the Navy, for the services of that department? *A.* By the Commissioners of the Navy authorizing the Treasurer of the Navy to solicit the Lords Commissioners of the Treasury, and which had been done in the cases before recited, previous to receiving any order for issuing the navy bills above-mentioned.——*Q.* Were any of the bills issued to Messrs. Donaldson and Glenny, Mr. George Glenny, or to ———, charged as an imprest against any of those persons? *A.* To —— —— they were, but not to the others; the order from the Treasury directing the amount to be placed as an imprest against ——. *Q.* Why were the bills

issued to ——— charged as an imprest, and those issued to the other persons not so charged against them? *A.* Because the former were to defray the expense of secret services performed by him, and the latter paid the amount of the bills they received immediately into the hands of the Treasurer of the Navy.——*Q.* Was the whole amount of the four millions three hundred thousand pounds, for which bills were made out to Messrs. Donaldson and Glenny, paid over to the Treasurer of the Navy? *A.* Yes——*Q.* What was the nature of the directions given by the Lords Commissioners of the Treasury, for issuing the bills? *A.* Their lordships directions were given by their Secretary's letters to the Navy Board, and enclosed confidentially to the Comptroller. ——*Q.* Was the amount of the bills to be issued at different times specifically directed, or was it left to your discretion, or the discretion of the Navy Board? *A.* The amount was specifically directed.——*Q.* What means were taken to discharge these bills when they became due? *A.* The same means as were used for the paying of other ninety-day bills when they became due, and of which they became a part——*Q.* Were all these bills paid off when they became due, or were other bills issued in lieu of them? *A.* They were paid off when they became due.——*Q.* What interest or advantage did the persons in whose favour the bills were drawn derive from them? *A.* Not the least; they only permitted their names to be inserted by the desire of the brokers who undertook to pay the amount.——*Q.* Were these bills payable at ninety days, and the interest for that time added to the principal sum of the bill? *A.* They were exactly upon the footing of all other bills, and bore an interest from the day they were issued.——*Q.* For what purpose was interest added? *A.* The interest was added agreeably to act of parliament.——*Q.* Did the persons employed to negociate the bills account to the Treasurer of the Navy for the principal and interest of the bills? *A.* They regularly accounted with the Treasurer of the Navy for the principal, who certified the receipt with other moneys that had come into his hands. The payments being made so soon after the issue of the bills, very little interest could occur for the benefit of the brokers.——*Q.* What allowance had the persons for negociating them? *A.* None. ——*Q.* By whose direction were the brokers made to account to the Treasurer of the Navy for the produce of such bills? *A.* At the time of issuing the bills to the brokers, a letter was written to them by the Navy Board to pay the amount into the hands of the Treasurer of the Navy, and a letter was at the same time written to the Treasurer to receive such amount.——*Q.* Have the persons to whom the bills were issued duly accounted for the same? *A.* They have.——*Q.* When were the bills in favour of ——— issued? *A.* At different times, from the 4th October 1799 to 14th March 1801.——*Q.* When, and by what order, was the imprest against ——— taken off? *A.* ——— had paid five thousand pounds of it into the hands of the Treasurer of the Navy some time back, and the remaining imprest of ninety-five thousand pounds was taken off within these two months, by an order from the Lords of the Treasury.——*Q.* What was the reason given for removing the imprest? *A.* That their lordships were satisfied that the naval services for which the money had been issued had been actually performed.——*Q.* Did the Navy Board ever pay money, or issue bills on account of secret services, except the bills issued to ———? *A.* They have in other instances issued navy bills for secret service, but never when that service has not been naval?——*Q.* Are such secret services performed under the orders of the Navy Board, or are they made acquainted with the services? *A.* If the order from government is directed to the Comptroller "secret and confidential," he communicates only with the Committee of Accounts till the service is executed, and then lays the whole transaction, with his proceedings thereon, before the Board, for their judgment and decision.——*Q.* Have you laid before the Navy Board all the circumstances of the transaction respecting the one hundred thousand pounds issued to ——— for their judgment and decision? *A.* The letter from the Tressury directing the clearing bill to ——— has been read to the Board; but the service is of so delicate a natnre; that although I am acquainted with it, I still think it prudent not to make the circumstance public.——*Q.* Was the service performed by ——— under the orders of the Comptroller? *A.* No.——*Q.* Under whose directions were those secret naval services performed, for which the imprest of one hundred thousand pounds was made to ———? *A.* Under the direction of the Lords Commissioners of the Treasury, and with the knowledge and approbation of the First Lord of the Admiralty.——*Q.* Have ——— accounted with the Navy Board for the expenditure of the money imprested against them? *A.* No.——*Q.* Have monies for secret service ever been issued by the

Navy Board to any other persons than ——— of the expenditure of which the Navy Board were not ultimately made acquainted? *A.* No, if the services have been terminated ——*Q.* Had ——— been called upon by the Navy Board, previous to the imprest being removed, to account for the produce of the bills issued to them? *A.* No, it was not a service that the Navy Board have been acquainted with.——*Q.* As it appears that several bills were made out on the 23d October 1800, to Mr. Cornwall Smalley for sundry naval services, which were forwarded to him, and returned on the following day, cancelled and burned, you are desired to explain the nature of this transaction? *A.* The bills that were made out to Mr. Glenny were originally made out to Mr. Smalley, but Mr. Smalley stating an objection, they were cancelled, and Mr. Glenny was brought by Mr. Goldsmid the next day.——*Q.* What was the nature of the objection stated by Mr. Smalley? *A.* As he had other concerns with the Board, he seemed to think it might interfere with them.——*Q.* Was any minute made on the proceedings of the Board respecting the issuing or negociating of the bills to Messrs. Donaldson and Glenny, Mr. George Glenny, and ———? ——*A.* I do not think there was; it was considered as a confidential service. —— *Q.* In the account of out-standing bills laid before parliament, as forming a part of the debt of the navy, were these bills distinguished from those issued for services performed, or stores supplied? *A.* No. —— *Q.* When were the bills at ninety days first issued? *A.* I think about January 1797; the bill passed the 30th of December 1796.——*Q.* Previous to that time did the bills specify the nature, quantity, and price of the articles for which they were issued in payment? *A.* Yes.——*Q* Do the bills now issued so specify the nature, quantity, and price of the articles for which they are issued in payment? *A.* Previous to the passing of the act, the bills for stores were made out at the yards, according to the warrants and prices; but as the new mode of payment was thought to be more beneficial to the merchants, three months credit was exacted, therefore the yards were directed to send up certificates of the stores they had received, which, after lying three months in the office, and undergoing the necessary examination, a ninety-day navy bill was delivered to the party for the amount, specifying only the general heads of the service performed.——*Q.* Why was the former practice departed from? *A.* I have given the reason in my former answer, and it was not thought necessary to detail the particulars of the articles in the bills, more especially as the increase of business rendered it necessary to abridge whatever might appear superfluous.——*Q.* Has it been the practice of the Navy Board to draw bills on the Treasurer of the Navy, or to pay money in compliance with directions from the Lords of the Treasury? *A.* Yes. ——*Q.* What is the nature of the services for which the Treasury direct the Navy Board to pay? *A.* All head money cases, where, from the want of necessary vouchers, the Navy Board have not felt themselves authorized to pay without their direction; bounty bills; some pensions and rewards, and sign manuals.——*Q.* Was the Treasurer of the Navy, about the time of issuing the bills to the persons before-named, regularly supplied with the money he was desired by the Navy Board to apply for? *A.* No.——*Q.* Did any difficulties arise to the public service in consequence of the money not being regularly supplied? *A.* None, owing to the expedient which was adopted; but there would have been a very serious inconvenience, if some measure of that sort had not been resorted to, to prevent the navy bills falling into disrepute, and frequently for want of ready money called for on a sudden to send down to the ports to pay ship's companies.——*Q.* At the time of issuing the bills in question, were there any, and what bills, which the Navy Board thought it right to defer the payment of? *A.* I do not remember the payment of any bills having been deferred.——*Q.* Did the Lords Commissioners of the Admiralty give any directions to you or to the Navy Board, respecting the issue of the bills to Messrs. Donaldson and Glenny, Mr. George Glenny, or to ———? *A.* I had frequent conversations with the First Lord of the Admiralty on the subject, but do not recollect any order given by the Board of Admiralty on these points.—— *Q* Was it officially communicated to the Admiralty, that the Navy Board were about to issue, or that they had issued such bills? *A.* No.——[*Signed by* A. S. HAMOND, *and by* THE COMMISSIONERS.]

THE FURTHER EXAMINATION OF SIR ANDREW SNAPE HAMOND, BART.; TAKEN UPON OATH, THIS 8TH DAY OF JUNE, 1804.

Q. Was the amount of the ninety-day bills more uncertain in the years when the bills were drawn for the purpose of raising money than in former years? *A.* I do not

recollect; the amount was always uncertain. ——*Q.* Are the votes of money for the service of the navy made on estimates laid before parliament by the Navy Board, of the probable expenses in the ensuing years? *A.* The estimates voted by parliament are according to the number of men intended to be employed, at the rate of 7l. a man per month; but the ordinary and extraordinary of the Navy are voted separately on estimates laid before parliament.—— *Q.* Did the expenses of the navy since the establishment of the ninety-day bills, in the years in which money was raised by the bills issued as before described, exceed the estimates in a greater degree than in the years preceding, in which this measure was not had recourse to? *A.* I must refer to the expense of the navy for those years for an answer to that question.—— *Q.* Did the necessity of raising money by issuing ninety-day bills for that purpose, arise from a deficiency in the votes for naval services? *A.* Sometimes I conceive the necessity arose from a deficiency of money in the Treasury, at others from the naval supplies being exhausted, as I believe was the case in October 1800, when the measure was first resorted to.——[*Signed by Sir Andrew Hamond and the Commissioners.*]

No. II. Treasury Chambers, 7th September, 1800. —— GENTLEMEN, — I am commanded by the Lords Commissioners of His Majesty's Treasury to desire that you will signify to the Treasurer of the Navy, the desire of this Board, that he notify to the persons having ninety day navy bills now due, and wishing to have a renewal of the same, instead of receiving the amount in cash, that they may be accomodated with new bills, bearing the same interest; and that he would continue the same accomodation of the parties till further notice from this Board. —— I am, Gentlemen, your most humble servant, CHAS. LONG —— [*Addressed to the Commissioners of the Navy.*]

No. III. THE EXAMINATION OF GEORGE GLENNY, ESQ. TAKEN UPON OATH, THE 22D JUNE, 1804.

Q. It appearing that bills to the amount of one million sterling were drawn in your favour in the years 1800 and 1801, by the Navy Board, for the purpose of raising money, what circumstances led to the use of your name, and what advantage did you derive from that transaction? *A.* The circumstances which led to my name being used, arose in the first instance from an accidental conversation which took place between Sir Andrew Hamond and myself; when he inquired of me, if I did not meet with considerable difficulty in procuring money for the very large sums of victualling bills which necessarily pass through my hands. I answered, that I never met with any difficulty. He asked me through what channel I obtained the money; I informed him, that I had been in the habit for several years of giving to Messrs. Goldsmids all the bills as I received them, on the condition that they would supply me with any sum of money, not exceeding the value of the bills, whenever I had occasion for it, without any previous notice. He continued his inquiry, and asked, to what extent Messrs. Goldsmids could at any time furnish me with money without previous notice; I told him, that I never had had occasion to try to what extent they could go, but that I had understood from them they could raise from the extent of five hundred thousand pounds in a day, if it were necessary. He inquired what consideration I paid them; I informed him, that the consideration varied according to the time the bills had to run when I received the money; from one quarter to one-eighth per cent. He asked me, how they could take that *to avoid usury*; I informed him, that they *never discounted the bills themselves*; they advanced money, and kept them until *some person who had money to spare* applied for such bills, charging five per cent. for the time the loan had been made, and *the quarter* or *eighth* per cent. *as a brokerage.* He informed me, that their office was very *often under great difficulties for want of ready money*, when the treasury *could not issue it*, and asked, if I thought any means could be devised whereby they might obtain occasional assistance through the medium of such bills, and the Goldsmids; I informed him that I would communicate with them, and let him know; I accordingly had an interview with Messrs. Goldsmids on the subject, and we waited the next morning on Sir Andrew Hamond together, when Mr. Goldsmid informed him, if such bills could be made out, that they could furnish the office with any sum they might require upon a day's notice. The only difficulty then was, how to issue the bills, and, after some consideration, I agreed that the bills should be made *payable to me*; the result was, that these bills were made out, sometimes one hundred thousand or one hundred and fifty thousand pounds at a time, and *I endorsed them* and handed them over to Messrs. Goldsmids, first having acknowledged the receipt of the bills to the board by letter. Here the transaction ended, as far as regarded me, and I derived no ad-

vantage or emolument, directly or indirectly, in contemplation or otherwise, from this transaction.——*Q.* It appearing also that bills for a similar purpose, to the amount of three millions three hundred thousand pounds, were drawn in favour of Messrs. Donaldson and Glenny in 1801 and 1802, what circumstances led to the use of the firm of your house in preference to your name, and what advantage did you, or the house to which you belonged, derive from that transaction? *A.* The circumstance that led to these bills being made payable to Donaldson and Glenny, was, that as they had considerable dealings with the public, it was conceived that the change might *the better conceal from the public eye* the temporary necessity which occasioned the issue of these bills; and neither Alexander Donaldson nor myself received, directly or indirectly, any advantage or emolument whatever, in contemplation or otherwise, from this transaction —— *Q.* Has any allowance been made, or is any allowance to be made to Messrs. Goldsmids for negotiating such bills? *A.* I understand there either has, or will be, some consideration made to Messrs. Goldsmids; but what the quantum is I do not know. [*Signed by* GEORGE GLENNY, *and by* THE COMMISSIONERS]

No. IV. Exhibits a detailed enumeration of these bills, specifying their amount, their dates, &c. &c.

No. V. THE EXAMINATION OF WILLIAM FOSTER, ESQUIRE, CHIEF CLERK IN THE OFFICE FOR BILLS AND ACCOUNTS, IN THE NAVY OFFICE; TAKEN UPON OATH, THE 31st MAY, 1804.

Q. How long have you been in your present situation, and what are the duties attached to it? *A.* I have been in my present situation since December, 1801; and my duty is to superintend the whole business of the office for bills and accounts.——*Q.* What is the process of making out bills for stores delivered, or services performed? *A.* Upon the certificates of the delivery of the stores at the yards being received at the office, they are examined with respect to the prices, to see that they are agreeable to the contracts and warrants, and the computations are checked, and if found correct, a bill of exchange is then made out to the parties, signed by three members of the board, payable at ninety days; the interest on which is added to the sum of the bill; and the nature of the services for which the bills are issued is stated on the bills.——*Q.* Have there been any bills made out for which neither stores have been delivered, nor services performed? *A.* I know of none but those made out to Donaldson and Glenny, to —— —— and to Mr. George Glenny.——*Q.* What was the object of the bills issued to those persons? *A.* I apprehend as a temporary assistance to government. (a)——*Q.* What was the nature of the directions you received of marking out such bills, and from whom? *A.* Papers requiring me at different periods to cause bills to be made out to Messrs. Donaldson and Glenny, to ———— ———— or Mr. George Glenny, to certain amounts, signed in general by the Comptroller of the Navy singly —*Q.* What orders were given to you for making out bills for stores delivered, or services performed? *A.* I receive no orders; the bills are made out of course on the receipt of the certificate of the delivery of the stores at the yards, if found correct.—— *Q.* To what amount do you apprehend bills to have been made out to the persons whom you have stated? *A.* About four millions four hundred thousand pounds, as follows:—

To Mr. George Glenny - -	1,100,000
To Messrs. Donaldson and Glenny	3,200,000
To ———— . - - - -	100,000
	£4,400,000

Q. Between what periods were such bills made out? *A.* Between October, 1800 and May, 1802.—— *Q* Did such bills differ in their form from those issued for stores delivered, or services performed? *A.* The wording of these bills was "On Account of "sundry Naval Services." The wording of the others, "On Account of the particular "Stores, or for the particular Services."—— *Q.* What was the nature of the charge or imprest placed against the persons to whom such bills were issued? *A.* An imprest was charged against ———————— for the amount of the bills issued to him, which was cleared about a week or ten days ago, by an order from the Lords Commissioners of the Treasury. There was no imprest charged against the other persons; they were not imprest bills, but regular bills, and consequently no imprest could be charged.——*Q.* Do you know why the amount of the bills issued to ———————— was charged as an imprest against him, and those issued to the other persons not so charged against them? *A.* I do not.——*Q.* To whom were the bills delivered? *A.* They were in general sent to Mr. Glenny, or delivered to Mr. Goldsmid.——*Q.* You have said, that you apprehend the bills were issued as a temporary assistance to government; in

what manner were they rendered effectual to that purpose? *A.* I conceive they were disposed of, and the produce appropriated for the use of government. (b)——*Q.* In what manner was the produce of such bills accounted for?——*A.* I do not know. (c.) ——*Q.* What allowances have been made to the persons employed in negotiating and discounting such bills? *A.* I do not know. (d)——*Q.* Have the accounts of the persons to whom the bills were issued been finally settled, and when? *A.* I do not know that they have any account. (e)——*Q.* In the register of bills for the year 1800, there appears to have been issued on the 23d October, to Cornwall Smalley, Esquire, sixty-nine bills, on account of sundry naval services, which appear by a notation in the book to have been returned on the following day, cancelled, and burned; state what you know relating to this circumstance? *A.* It was not in my time, and I do not know any thing relating to the circumstance.——*Q.* When was the present mode of paying the contractors by bills at ninety days first adopted? *A.* In December, 1796.——*Q.* Previous to that time did the bills specify the nature, quantity, and price of the articles, for which they were issued in payment? *A.* Yes the account made out at the yard of the stores delivered, was the bill, after having been registered in the Navy Office, and signed by the Board; since that time the bills have only specified the nature of the stores.——*Q.* What was the reason for departing from the practice of making out the bills in the former mode? *A.* It was done by direction from the Lords Commissioners of the Treasury.——[*Signed by* W. Foster, *and by* the Commissioners.]

ALTERATIONS AND ADDITIONS MADE TO THE FOREGOING EXAMINATION, BY DESIRE OF THIS EXAMINANT, THE 1ST JUNE, 1804.

(a) To the question, "What was the "object of the bills issued to those persons?" I now answer, they were issued to them for the service of the navy.——(b) The bills were disposed of by Messrs. Benjamin and Abraham Goldsmids, and Messrs. Antrobus and Wood, and accounted for by them to the Treasurer of the Navy.——(c) The amount of the bills was accounted for, as I have before said, to the Treasurer of the Navy.——(d) The persons employed in negotiating the bills were allowed the usual commission of one-eighth per cent.——(e) The accounts have been delivered in to the Treasurer of the Navy, but whether they are finally settled or not I cannot say. [*Signed as before.*]

[FURTHER INTERROGATORIES PUT TO WILLIAM FOSTER, ESQUIRE, THIS FIRST DAY OF JUNE, 1804.

Q. How do you know that the bills issued to Messrs. Donaldson and Glenny, and Mr. George Glenny, were for the service of the navy? *A* From accounts having been rendered by Messrs. Goldsmids, and Messrs. Antrobus and Wood, the brokers to the Treasurer of the Navy, of the produce of such bills.——*Q.* Is it the usual practice of the Navy Office to charge all persons with imprests for money advanced to them on account of stores to be purchased, or services to be performed? *A.* Yes.——*Q.* When the ninety-day bills were first issued, how were the days reckoned for which the interest was computed? *A.* The ninety days were reckoned from the day of the registry to the day of payment, both days inclusive. ——*Q.* Has that mode of reckoning the days on which the interest has been computed been altered, and in what manner? *A.* It has; the day of registry is not now included. *Q.* When did such alteration take place? *A.* I believe about twelve months ago.—— *Q.* Did the other offices reckon the ninety days for the interest in the same manner as the Navy Office formerly did? *A.* The Victualling Office did not; the day of registry was not included.——*Q.* Was the practice of the Victualling Office long known at the Navy Office before it was altered? *A.* I cannot answer that question with any degree of accuracy. [*Signed as before.*]

[THE FURTHER EXAMINATION OF WILLIAM FOSTER, ESQUIRE; TAKEN UPON OATH, the 19TH OF JUNE, 1804.

Q. What reason have you to believe that the persons employed to negotiate the bills issued by the Navy Board for the purpose of raising money, were allowed a commission of one-eigth per cent.? *A.* I have none. In my evidence of the 1st of June, I made a mistake; the commission I alluded to was on the sale of Exchequer bills.——*Q.* Have you any reason to believe that the persons employed to negotiate those bills are to have any allowance made them? *A.* I have not. [*Signed as before.*]

No. VI.—Treasury Chambers, October 22, 1800.——Gentlemen,—The public service requiring an issue to the amount of £500,000, for the purpose of paying off ninety-day bills, I am commanded by the Lords Commissioners of the Treasury to direct that you will issue, from time to time, ninety-day bills to that amount, for payment of the said bills.—— I am, gentlemen, your faithful humble servant,—Charles Long.

—[*Addressed to the Commrs of the Navy.*]

No. VII. Navy Office, 24th October, 1800.——Sir,—We have your letter of this date, informing us of your having received the sum of one hundred thousand pounds on our account, and we desire you will pay the same into the hands of the treasurer of his Majesty's navy, at his office in Somerset House. —— We are, Sir, your humble servants, A. S. Hamond. C. Hope. Geo Rogers. —— [*Addressed to George Glenny, Esq.*]

No. VIII. Navy Office, 24th October, 1800.——Sir,—Mr. George Glenny, having received the sum of one hundred thousand pounds on account of this board, we have directed him to pay the same into your hands, and we desire you will please to receive it, and apply it towards the payment of navy, victualling, and transport ninety-day bills, as they become due.——We are, Sir, your very humble servants, A. S. Hamond. C. Hope Geo. Rogers. [*Addressed to the Right. Hon. Dudley Ryder.*]

No. IX.—THE EXAMINATION OF ALEXANDER TROTTER, ESQUIRE, PAYMASTER OF THE NAVY; TAKEN UPON OATH, THE 15TH JUNE, 1804.

Q By whom was the produce of the Navy Bills issued for the purpose of raising money for the service of the navy, between October, 1800, and May, 1802, received? *A.* Money was received at the Bank on account of the Treasurer of the Navy, which I believe to have been the produce of bills issued under the circumstances alluded to in the question, and I also believe to have been the whole of the money raised by bills under this description.——*Q.* Has any allowance been made to the persons in whose favour such bills were drawn, or to the persons employed to negotiate such bills? *A.* I have no knowledge of the transaction, or of the negotiation.——*Q.* Did any correspondence pass between the Treasurer of the Navy and the Treasury, or the Navy Board, which led to the issue of these bills? *A.* I do not recollect any correspondence upon the subject.——*Q* Did the Treasurer of the Navy, between October, 1800 and May, 1802, meet with any difficulties in obtaining from the Treasury the sums applied for by him, by directions of the Navy Board? *A.* Official difficulties will always occur in the frequent applications made for money, and I believe difficulties may have occurred during that period. [*Signed by Mr. Trotter and by the Commissioners.*]

THE FURTHER EXAMINATION OF ALEXANDER TROTTER, ESQUIRE; TAKEN UPON OATH, THE 11TH DECEMBER, 1804.

Q. It appears that several of the bills issued by the Navy Board for the purpose of raising money, were delivered to you and Mr. Thomas Wilson; were any of such bills discounted by you, or for your use? *A.* They were not. [*Signed as before.*]

No. X. Consists of Goldsmid's detailed account of the sales of the bills.

No. XI. THE EXAMINATION OF ABRAHAM GOLDSMID, ESQUIRE; TAKEN UPON OATH, THE 25TH JUNE, 1804.

Q. It appearing that in the years 1800, 1801, and 1802, bills to the amount of 4,300,000l. were drawn by the Navy Board in favour of Mr. George Glenny, and Messrs. Donaldson and Glenny, for the purpose of raising money, was you employed to negotiate such bills, and by whom? *A.* I was; Mr. Long, the Secretary of the Treasury, asked me if I could discount such bills; and I afterwards received them from the Navy Office. —— *Q.* Has any allowance been made to you for your trouble in negotiating the bills? *A.* The account is not settled; the sum of the bills, the interest which had run on them, and the difference between the three-pence halfpenny per cent. per day, and *five per cent at which rate they were discounted*, were carried to the account of government, and I am to have one-eighth per cent. brokerage, which exceeds the interest by the sum of forty six pounds sixteen shillings and nine pence. upon the sum of 4,300,000l. the amount of the bills.——*Q* In what manner did you dispose of the bills? *A.* We got them *discounted.*——*Q.* To whom, and when, did you pay over the produce of such bills? *A.* Whenever it was required by the Paymaster of the Navy, the money was paid into the Bank on account of the Treasurer of the Navy.——*Q.* Did you pay over the produce of the bills as you discounted them, or did the produce of the bills remain in your hands any length of time? *A.* Never any length of time; the money was paid over *as it was required.* [*Signed by* Abraham Goldsmid, *and by* the Commissioners.]

[THE FURTHER EXAMINATION OF ABRAHAM GOLDSMID, ESQUIRE; TAKEN UPON OATH, THE 9TH JULY, 1804.

Q. Is it customary, in calculating interest on bills, to include the day of the date of the bills, and the day of payment?

A. It is not; the day of payment is included, but not the day of the date of the bill.—*Q.* Was you aware that the ninety days interest on the bills drawn by the Navy Board, and negotiated by you previous to the 19th of December, 1801, included the day of the date of the bills, and the day of payment? *A.* No.——*Q.* It appearing from the account furnished by you to the Navy Board, of the produce of the bills drawn by that Board in favour of Mr. George Glenny, that bills to the amount of 100,000 l. dated the 24th October, 1800, were negotiated by you on the following day, and that the sum with which you have credited the public beyond the principal sum of the bills, is £36. 1s. 5d and that on the 5th of May, 1802, bills to the same amount were issued and negotiated by you on that day, and that the sum carried to the credit of government beyond the principal sum of the bills, is £63. 2s. 1d.; how do you account for the latter sum being greater than the former? *A.* It was owing, in the first instance, to the money being provided before the bills were issued, some delay having occurred owing to a difficulty in whose name the bills were to be made out. —The second sum is right according to a calculation made from a discount book, by which book we always make our calculations of interest.—[*Signed as before.*]

No. XII. Navy Office, 7th February, 1797.—— GENTLEMEN,—We have received your letter of the 1st instant, transmitting an account of the victualling bills payable in course, which have been registered in last month; and we conclude there are none outstanding previously thereto, although that circumstance is not mentioned in your letter.— As we think that all the bills past under the same act of parliament ought to be uniform in all their terms, we are concerned to find that the days of your bills becoming due, as noted in this account, differ from those made out at this office, and at the Transport Office, viz.; that your's, registered on the 2d January, are noted to become due on the 2d April, and so on, forward; whereas at this office and at the Transport Office, they are made to become due on the 1st April (when 90 days for their running on interest expire) according to the custom which has been constantly adopted of including the first and last days on all occasions, dependent on length of time or number of days; and amongst the rest, in the mode of computing interest on the navy bills passed under the act of parliament in force immediately preceding the present one, and likewise in conformity to the present act, which directs such interest to commence from the dates of the bills.——We are, gentlemen, your humble servants, H. HARMOOD. GEO. ROGERS. S. GAMBIER. [*Addressed to the Commissioners of the Victualling Board.*]

No. XIII. Victualling Office, 8th Feb. 1797.——GENTLEMEN,——We received your letter of the 7th instant on the subject of the bills payable in course, which have been issued by us in the course of the last month, as specified in the account transmitted to you in our letter of the 1st instant, being noted as becoming due a day later than the bills of the same description as issued by you, and the commissioners for conducting the transport service, on the same day.——In reply to which we beg leave to acquaint you, that the bills in course, which since the beginning of last month have been made out in this department, are payable ninety days after date (instead of three months) conformably to the plan adopted by you. In ascertaining therefore the particular periods on which these bills severally become due, it appeared to us obvious, beyond the possibility of doubt, that the days on which they were respectively dated could not be included in the computation of the time they have to run, and of course the bills issued by us on the 2d January last (which were the first we made out) have been marked payable on the 2d April next, being according to the number of days in each month, the ninetieth day after the said 2d of January.——This rule is likewise consistent with that universally observed in respect to bills of exchange, to which, except in the instance of the three days grace usually taken, we understood it was the intention that these bills should as near as possible be rendered similar, and to which also we believe the custom you mention "of including the first and last days on all "occasions dependent on length of time "or number of days," has never applied; and we have the satisfaction to state, that the mode we have hitherto pursued has not occasioned the slightest remonstrance from any person receiving or holding such bills, of their having been made payable a day later than accuracy requires.——The custom above referred to, which you are pleased to represent as having been constantly adopted on all occasions, has, we believe, been confined solely to the computation of the interest on the navy bills past under the act of parliament in force preceding the present one, and was then

adopted from the suggestion of your officers. But before that period, it was the invariable practice of this office not to include both the first and last days in the calculation of the interest; and, upon referring to the present act of parliament, it expressly enacts, that the interest shall commence "from" (not on) the dates of the bills.—— We beg leave to add, that in the formation of the plan we have thus pursued, we were not conscious of differing from the practice of other departments, nor had we any other object in view than a desire of acting correctly.——We are, gentlemen, your most humble servants, G. CHERRY, G. P. TOWRY, F. STEPHENS, R. S. MOODY, J. HUNT, W. BOSCAWEN.

No. XIV. THE EXAMINATION OF RICHARD A. NELSON, ESQUIRE, SECRETARY TO THE NAVY BOARD; TAKEN UPON OATH, THE 8TH NOVEMBER, 1804.

Q Was the report of the Lords Commissioners of the Admiralty, respecting the arrangement of the Navy Board into committees, and the duties of its several members, upon which the order of his Majesty in Council, dated the 8th of June, 1796, was grounded or a copy thereof, transmitted to the Navy Board with the Admiralty order of the 17th Aug 1796? *A.* It was not. ---*Q.* Has that report, or a copy thereof, been since transmitted to the Navy Board? *A.* It has not.——*Q* Have any and what regulations been established since that period, for regulating the official duties of the Navy Board, or any particular member thereof? *A.* None.——*Q.* It not being specified in the regulations of the Admiralty of the 17th August, 1796, under what authority the Comptroller was to perform the secret services therein alluded to, under what authority did the Navy Board understand the Comptroller was to perform such services? *A.* The Comptroller is authorized by the order of 17th August, 1796, to execute secret services; and for any secret services which he has hitherto performed, and which have afterwards been laid before the Board, he has produced the orders of the First Lord of the Admiralty.——*Q.* Is the Navy Board in the practice of following the directions of the Lords Commissioners of the Treasury? *A.* Yes, in many instances.——*Q.* How long has this practice prevailed? *A.* It has always been the practice since I have been in the office; on looking over the books I have seen old orders from the Treasury addressed to the Navy Board.——*Q.* Upon what subjects are such directions usually given? *A.* Head money is the principal; payment for timber felled in the King's forests; payments for ships detained before a declaration of war; and references for reports upon expenses in naval affairs.—— *Q.* Is it usual for the Navy Board to communicate such directions to the Admiralty? *A.* No.——*Q* Did the Admiralty, during the late war, direct the Navy Board to furnish them with copies of such orders as they might receive from the Treasury? *A.* No. ——*Q.* Are there any regulations by which the Navy Board, or any particular member thereof, is required or authorized to follow the directions of the Lords Commissioners of the Treasury? *A.* None that I know of.——*Q* Do the orders given by the Treasury to the Navy Board for the payment of money, specify the particular sums to be paid, and the services for which the payments are to be made? *A.* The services are always specified; sometimes the rate, and sometimes the sum. [*Signed by* R. A. NELSON, *and by* THE COMMISSIONERS.]

THE FURTHER EXAMINATION OF RICHARD ALEXANDER NELSON, ESQ. SEC. TO THE NAVY BOARD; TAKEN UPON OATH, THE 12th JAN. 1805.

Q. It appears that on the 12th December 1801, a minute of the Committee of Accounts was laid before the Navy Board, proposing an alteration in the mode of paying the ninety day bills, which was adopted by that Board on the 18th of that month, and ordered to take effect on the following day; was any general notice given to persons holding contracts, under the Navy Board, and their consent thereto required previous to carrying into execution the resolution of the Board above-mentioned? *A.* I do not recollect that there was.—*Q.* Have any remonstrances or complaints been made by the contractors to the Board, in consequence of this alteration? *A.* None that I remember.—*Q.* Is there any minute on the proceedings of the Navy Board, shewing, previous to the resolution above mentioned, an intention of altering their mode of computing the time when the ninety-day bills became payable, either at the approach of peace or any other period? *A.* None that I know of.—— *Q.* Do you know of any inquiry having been made, by order of the Navy Board, into the mode of computing the time of paying bills of exchange, or exchequer bills, in consequence of the representation made to them by the commissioners of victualling, in their letter of February 1797, or of any inquiry made by the Navy Board at any other time upon the subject? *A.* I do not know

whether any inquiry has or has not been made, but no public enquiry has taken place by examination before the Board. [*Signed as before.*]

No. XV. COMMITTEE OF ACCOUNTS, 12th Dec. 1801.——Doubts having been suggested of the propriety of the mode in which the ninety day bills issued from this office are made out, as to the expression of the time for which interest is to be paid on them, the committee, after investigating the business, find, that the mode of computation used in this office was adopted in conformity to the custom which had constantly prevailed, and still prevails on all occasions dependent on length of time and number of days, and among the rest in computing the interest on every navy bill paid since their first establishment, to include in the computation the day on which the bill is issued as well as that on which it is paid, and this mode of computing the interest being that to which the contractors with this office had been accustomed, it was considered as only keeping faith with them to continue the calculation of interest on the same footing; and the chief clerk at the time, and the late Mr. Davies (the preceding chief clerk) deeming it to be in conformity not only to the ancient practice of the office on all occasions, but also to the present act, which directs such interest to commence from the dates of the bills (they, according to official interpretation, conceiving the word "from" to mean inclusively, as in the computation of all broken time, whether for the payment of pension, salary, day-pay, interest, &c.) it has always been, and now is, the invariable practice to include under the expression of "from such "a time to such a time," both the day on which the salary, pension, day-pay, interest, &c. commenced, as well as that on which it terminated.—The ninety-day bills issued by the Victualling Office are made out differently (though on the inspection of salary bills made out by that office, it appears that in their computation of broken time from such a day to such a day, they included both the first and the last day, construing the word "from" to be inclusive) in the ninety-day bills the first day is thrown out in the computation, by which means a bill drawn by that office falls due one day later than one drawn on the same day by the Navy Office; but it may be considered whether this day's interest is really any saving to the public, as it may be presumed that the contractors reckon upon it accordingly.—Under these circumstances, the committee refer to the Board's consideration, whether it may be proper at this time to depart from the ancient usage of the office, and make an alteration in the computation of the time the ninety-day bills are made out to run, in conformity with the Victualling Office and the custom of merchants in discounting bills.——18th December 1801. The whole of the preceding circumstances being this day taken into consideration, the Board determined, that the ninety-day bills to be issued in future, should not bear any interest for the day on which they are dated, agreeable to what is the practice with regard to exchequer bills, and bills made out at the Victualling Office. To commence on the 19th inst.——BOARD.

No. XVI. Navy Office, 22d August 1804.—GENTLEMEN.—We have received your letter of the 1st instant, desiring to be informed what induced us to continue the practice of including the day of the date in reckoning the interest of ninety-day bills, until the 19th of December 1801, and what afterwards led to our adopting the practice of the commissioners of the victualling, pointed out in their letter of the 8th February 1797; and we request to inform you, that we did not, upon receiving the letter from the commissioners of the victualling, in answer to the one we had addressed to them on the subject, see sufficient reason from what was urged by them, for altering a mode of computation which had constantly prevailed in this office since the first establishment of navy interest bills, of including the day on which the bill is dated, as well as that on which it is paid; a mode of computation which extends to all payments for salary, pension, full or half pay, and for all other allowances issued from this department.—— In whatever light the consideration may have been held, in respect to, whether a bill be paid one day sooner or later (the sum paid for the interest being the same in one case as in the other) it was of course calculated upon by the contractors when they made their contracts, and we could not deviate from it while the contracts were pending, without subjecting ourselves to the imputation of having departed from the universally understood mode of rendering payments at this office; but when the time arrived, at the conclusion of the late war, that many contracts were put up, and many more were intended to be so, we thought it a good opportunity for altering the day of paying the ninety-day bills, in order that an uniformity in this respect might pervade the different public boards where bills of a similar description were issued.——We have the honour to be, &c. W. PALMER. S. GAM-

BIER. F. I. HARTWELL. [*Addressed to the Com. of Naval Inquiry.*]

No. XVII. Navy Office, 20th November 1804.—GENTLEMEN.—You having by your precept of the 1st instant, required that there be laid before you an account, shewing what standing contracts with the Navy Board had determined between 1st October and 19th December 1801, and an account of the standing contracts in force at the latter date, and which continued so for twelve months afterwards; also, a copy of the minute or directions for altering the practice of including the day of the date in reckoning the interest on ninety-day bills: —We acquaint you, that the contract for tin machines of 6th November, for Portsmouth and Plymouth, and the contract for leather liquored for Portsmouth, are the only standing contracts that determined between 1st October and 19th December 1801. We inclose an account of the contracts in force at the latter date, with a copy of the minute required; and have the honour to be,—Gentlemen, &c. W. PALMER. S. GAMBIER. F. I. HARTWELL. — *Addressed to the Com. of Naval Inquiry*] [Here follows a detailed account of the contracts.]

No. XVIII. Transport Office, 12th Oct. 1804.—GENTLEMEN,—In return to your precept of the 5th instant, requiring an account of the amount of the bills of this office, payable at ninety days, issued in each year, upon which the interest of the day of the date, and the day of payment was included; and a statement of the circumstances which led to the adoption and discontinuance of that mode of calculating the interest; we enclose to you the said account, and have to acquaint you, that the persons to whom payments were made by ninety-day bills, were, in strictness, entitled to their money upon the completion of the several services performed; but an interval of several days having almost invariably occurred while their accounts have been under investigation, and the bills were preparing; it was upon this ground, and upon the construction we entertained of the intention of the act of parliament, that the interest was allowed by us both for the day on which the bills were dated, and that on which they became payable. This mode has, however, been altered ever since the month of December, 1801, from which time the interest has not commenced till the following day, understanding the like alteration was to be made by the Commissioners of the Navy, with whose office list our daily accounts of bills issued are constantly incorporated, for the information of the Lords Commissioners of His Majesty's Treasury.——We are, &c. &c. RUPT. GEORGE, AMBROSE SERLE, THOS. HAMILTON, E. BOUVERIE. [*Addressed to the Commrs. of Naval Inquiry*]

No. XIX. Navy Office, 16th October, 1804.——An account, shewing the amount of the ninety-day bills issued from this office in each year, during the time interest was allowed both on the day of the date of the bills, and the day of payment.

Commencing.	*Ending.*	*Amount.*		
26 Dec.	31 Dec. 1796	90,534	14	11
1 Jan.	31 1797	3,537,291	8	8
1	31 1798	2,611,926	17	2
1	31 1799	3,019,555	2	7
1	31 1800	4,661,788	2	2
1	19 1801	5,826,739	6	5
	Total	£19,747,835	11	11

No. XX. Transport Office, 12th Oct. 1804.——An account of the amount of the bills payable at ninety days date, issued in each year, upon which the interest of the day of the date, and the day of payment, was included.

1797 - -	1,507,419	14	10
1798 - -	1,087,571	14	10
1799 - -	1,111,853	7	5
1800 - -	1,347,754	16	11
1801 - -	1,251,376	17	7
Total	£6,305,976	11	7

No. XXI. Treasury Chambers, 1st May, 1804.——GENTLEMEN,—The sum of ninety-five thousand pounds having been imprested to ——— for naval services, and the Lords Commissioners of His Majesty's Treasury being satisfied that disbursements for those services have been made by them to that amount;—I am commanded by their lordships to direct you to cause a clearing bill for the said sum of ninety-five thousand pounds to be made out, to discharge ——— in the books of your office from that imprest.——I am, &c. N. VANSITTART. [*Addressed to the Comrs. of the Navy.*]

No. XXII. THE EXAMINATION OF THE RT. HON. THE EARL SPENCER, K. G.; TAKEN UPON OATH, THE 6TH NOV. 1804.

Q. It appears, that between the 4th October 1799, and the 9th April 1801, navy bills, amounting to one hundred thousand

pounds, were issued by the Navy Board to ——— for naval services, of which five thousand pounds have been repaid to the Treasurer of the Navy on the 9th October 1802, and the remainder of the imprest cleared and taken off by an order from the Right Honourable the Lords Commissioners of His Majesty's Treasury, seventy thousand pounds of which sum were advanced between the 4th October and 22d November 1799, during which period your lordship presided at the Board of Admiralty; was any part of this transaction known to your lordship? *A.* I apprehend the transaction was known to me at the time; but I have not now a sufficient recollection to speak precisely on the subject [*Signed by* EARL SPENCER *and by the* COMMISSIONERS.]

No. XXIII. THE EXAMINATION OF THE RT. HON. THE EARL OF ST. VINCENT, K. B.; TAKEN UPON OATH, THE 2D OF NOV. 1804.

Q. It appears that between the 4th October 1799 and 9th April 1801, navy bills, amounting to one hundred thousand pounds, were issued by the Navy Board to ——— for naval services, of which five thousand pounds have been repaid to the Treasurer of the Navy on the 9th October 1802, and the remainder of the imprest cleared and taken off by an order from the Lords Commissioners of His Majesty's Treasury, thirty thousand pounds of which sum were advanced on the 9th April, 1801, at which time your lordship presided at the Board of Admiralty; was any part of this transaction known to you? *A.* None whatever.——Q. It appearing that the sum of fourteen thousand pounds was advanced by the Navy Board to Messrs. T. Hammersley and Company, between the 18th of February and 21st of April, 1804, for a secret service; was the Comptroller of the Navy authorized by you to perform any secret service for which this money was advanced, or had you any knowledge of the transaction? *A.* He was not; nor have I any knowledge of the transaction.—— [*Signed by* EARL ST. VINCENT *and by the* COMMISSIONERS.]

REFORM OF FINANCIAL ABUSES.

LETTER I.

SIR,—The Commons House of Parliament have expressed so honorable a determination, by their late conduct, to fulfil their duty to the public as guardians of the public purse, it is to be hoped that they will sift from the bottom the whole system of our finances. They can turn to no side but sufficient cause exists for their investigation. The method of stating the public accounts is a circumstance particularly deserving of their attention. I will defy, Sir, any man, however conversant he may be with accounts, to say that the statement of the public accounts as annually laid before parliament, in 8 papers, is such a statement as conveys an intelligible history of the revenue of the country, from the period of its payment by the subject, to the period of its repayment by the government. How therefore can what is unintelligible be fair or secure from fraud in a matter where every thing should be fully explained and open to the capacity of every one? If you take any branch of revenue in No. 1, of the public annual accounts, you may find the total receipt of that branch, but if you endeavour to ascertain by whom it was received, and who are responsible for that receipt, your labour will be in vain. In the customs you may find that coffee paid so much, and tobacco paid so much; but this is of very little satisfaction to a member of the legislature who wishes and should know who received so much. Why should not the account state what each collector received, and the manner in which each collector applied what he received? The Commissioners of Customs will answer as they do to us: "our accountant and comptroller-general are men of such unimpeachable character that parliament may confide in any abstract of an account which they may sign." I maintain, Sir, that parliament neglect their duty if they depend upon any man's character where such dependance may be avoided, by giving the clerks of the Custom-house a little more trouble, and by a very trifling additional expense in the item of printing for parliament —Why should not the same system of keeping accounts be adopted for the public, as is made use of universally by merchants? The universality of its adoption, is proof of its superiority—it may give some more trouble, and it may speak too much truth, and there may have been hitherto good reasons against it; but the time is now arrived when such reasons cannot hold. The public must have fair dealing, and they will have it. Let every man who receives money from the subject be obliged to keep a debtor and creditor account with the state. And let every man's account be laid before parliament, so that the application of every farthing of the subject's money may be seen and no longer hid in obscurity: Look at the sums annually paid for incidents, charges of management, in anticipation of the revenue, for stationary, for coals and can-

dles, for ministers' messengers; the whole system forms such a labyrinth, that it is beyond the reach of any individual member to produce an explication of it. He may move for the particulars of accounts, and under the present system of keeping them, the proper officer will always be able to provide a very satisfactory one; he may even detect fraud, but these will be easily convertible into clerical errors; but of what use is it to say more in proof of the inadequacy of the system on which the public accounts are kept, after what has so lately come to light? Is it possible, that any clerk in a regular mercantile house could have embezzled and made use of the funds of it without detection, to the degree in which Mr Trotter has embezzled the public money? It certainly must be admitted that even the existing method of stating the public accounts is much more fair, than the method in use previous to the suggestions of Mr. Abbot having been complied with. But if Mr. Abbot was acquainted with the perfection of the Italian system of book-keeping, his patriotic spirit would induce him to patronise it, as being equally well adapted to public as to private accounts. The carrying of it into effect would, in fact, be attended with infinitely less difficulties, than is experienced by many merchants in London, the whole accounts being confined to one description, namely, the cash account. The government should be charged as debtor for every farthing the subject pays, and should be made a creditor for every sum it *legally* pays; this account might be composed of abstracts of the receipts of the different branches of the revenue, and of the expenditure of the different departments; but each head so abstracted should refer to some page in the ledger, in which every item of which it is composed might be read. If folios are printed by parliament to enumerate the heroic fêtes of a governor-general of Bengal, why should not one folio be printed in a session to give the people an idea of what is going forward at home? This subject, Mr. Cobbett, should occupy the early attention of the legislature. I do not propose it to embarrass the government, but solely with a view of serving the public. If the government adopt my recommendation they will prove their intentions to be honest, and if those who compose, in parliament the opposition to the government, do not improve the method of stating the public accounts, their labor may be for the moment of great utility, but will not secure the purse of the nation from future peculators.—I am, yours, &c.—VERAX.—*April*, 11, 1805.

SOMERSET-HOUSE ECONOMY.

SIR,—I lately troubled you with an account of some of the ruinous hardships, sustained by West Indian proprietors (p. 417 of this vol.), and among other topics, I adverted to the extreme depression, which the price of rum had lately suffered, and to the indecent conduct of the victualling office in advertising for rum, *or* brandy, (in the alternative) when spirits were wanted for the navy. Much of the saccharine matter of the sugar-cane, as you very well know, is not sufficiently rich, to be capable of being converted into sugar. This, therefore, (except the very small portion of it, which can be disposed of in the form of molasses) must either be distilled into rum, or be altogether wasted. By the laws for regulating the intercourse between our islands in the West-Indies and the United States of America, the export of rum from the former to the latter is impeded most distressfully to the English planters; (and I may add most unwisely, but I shall not for the present enlarge on this latter subject). Under these impediments, surely the least that the planter can expect, is that every encouragement should be given to the consumption in the parent country of this article, which, by an injudicious application of the principles of the navigation laws, he is prevented from sending to its natural market. While the number of the Register, in which you inserted my observations on this head, was in the press (March 22d), the victualling office was making a contract for 200.000 gallons of spirits. The spirits supplied to the navy are, you know, Sir, exempt from duty; so that the West Indian proprietor has in this competition no compensation whatever for the expensive transport of his rum, the high freight, insurance, and other charges attending a voyage across the Atlantic: he, therefore, never can enter into this competition on an equal footing with the importers of hostile spirits—the brandies of France and Spain. Accordingly, Sir, brandies were on this late occasion offered to the victualling officers of the navy at, I understand, 3s. 1d. per gal. while rums could not be afforded for less than 3s. 2¼d. And (will it be credited?) while our enemies exclude us from nine-tenths of the ports of Europe—while they confiscate every ounce of our colonial produce, and every package of our domestic manufactures, on which they can lay their hands—will it be credited, that, in order to save the sum of 1,458l. 13s. 4d. (for that the exact calculator will find to be the gain upon this notable sample of enlightened parsimony), the contract has been made in the

produce of our enemies, while that of our own subjects is doomed to remain in the warehouses of the importers. To any man accustomed to contemplate a national plan of sincere national economy, this must appear a gross, absurd, inconsistent mockery: but by those, who are acquainted with the system of naval administration, develloped by the late *reports*—of securing the spiggot, while the liquor runs out at the bung—of straining at gnats, and swallowing (no offence to Sir Home Popham) *swallowing cables*—of sending back the holder of a bill for 19l. 10s. without his money, while an upper clerk is gambling with millions of the public treasure—by those initiated into these mysteries, Sir, the sacrifice of the interests of our own colonies, of our own commercial navy as employed to bring home colonial produce, and the encouragement of the productions of our enemies, in order to effect a saving of 1,458l. 13s. 4d., will be seen to be perfectly in order, consistent, and of a piece.——It seems not unlikely, that parliament will think some parts of our naval economy worthy its notice; and if so, I hope that branch, to which I have here called your attention, will not be neglected. If the Victualling Office should be permitted to buy the spirits produced by our enemies *in any case*, (the propriety of which I think highly questionable,) at least such purchases should be prohibited, whenever the price of rum does not exceed that of brandy, by a sum more than sufficient to give the West-Indian planter a liberal compensation for the cost of his longer voyage, dearer freight, insurance, ullage, and cost of casks.——X. X.—*London, April* 2, 1805.

Erratum in X. X's. former letter p. 419, l. 30, for 100l. per cwt. read 100l. per cent.

AFFAIRS OF INDIA.

Sir,—Allow me to trouble you with a few lines, in addition to my last letter, on the affairs of India.——I am told, that I have misled you in two very material points. That the debts of India, which I state at thirty millions, are only twenty, as allowed by Mr. Francis, and that the revenues of India are above thirteen millions, instead of ten, the sum I give credit for.——I shall be rejoiced if it turns out that I am indeed mistaken; for if there is an actual revenue in India of thirteen millions, a debt of twenty-one, even of thirty millions, may be paid off in a very few years.——But, Sir, I understand the revenues of India to be the sum received in one year, from the land, &c. from subsidies with foreign priuces, and from the sale of exports. These various heads produce, as I think, ten millions. I do not call money borrowed, in any one year, or bills granted on England for money borrowed, a part of the revenues, though it will be part of the *receipts* of a year.——With respect to the debts of India, I meant to include all that is owing, in bond, certificate, or postponed payments, and from the information that I have received, I think the whole debt must, at this moment, be thirty millions sterling.——I do not believe it was the wish of Lord Melville, while he was the minister of India, to with-hold any information from parliament, and, I think, Lord Castlereagh is equally anxious to give the fullest information.——But, Sir, no man can look at the accounts presented last year, without discovering, in one moment, to what the vast increase of debt in ten years has been owing. The expenses of India, in 1793-4, were six millions one hundred and fifteen thousand pounds. They have progressively *increased* since 1793, and for the three last years they have been above *ten* millions each year.——In these ten years, we have conquered Mysore, and we have a subsidy from the Nizam, and we have obtained cessions of territory from the Mahrattas.——If, therefore, the establishment of 1793-4 was *necessary*, the additions which have been made to it since that period, are also necessary. I humbly contend, that the establishment of 1793-4 was higher than necessity required, and would *now* be sufficiently large. If so, Lord Cornwallis will be able to reduce the public expenses above *four millions a year*.——I am sorry to say, however, that my opinion is by no means the general opinion. I have often heard it said, that we ought at least to have twenty-five thousand British troops in India, in addition to an army of above one hundred thousand native troops, that we have in India at this moment. Can the population of England afford the men? Will the revenues of India pay such an army? Impossible.——The prosperity of the East-India Company, and of England as connected with it, demands therefore, that in future the expenses of India shall be four millions less than its annual revenues, which will be the case if Lord Cornwallis can reduce the establishments to the amount at which they stood when he quitted the government of Bengal.——Asiaticus.——12*th April*, 1805.

Printed by Cox and Baylis, No. 75, Great Queen Street, and published by R. Bagshaw, Bow-Street, Covent Garden, where former Numbers may be had; sold also by J. Budd, Crown and Mitre, Pall-Mall.